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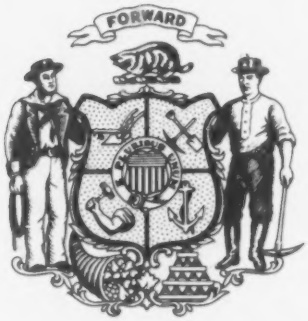
Annual Fiscal Report

For the Year Ending June 30, 1990



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION
STATE BUREAU OF FINANCIAL OPERATIONS

WISCONSIN

DOA-6082P

In recognition of agriculture as Wisconsin's largest industry, this report's divider pages feature farming in the state. Dairying replaced wheat-raising to become the state's primary agricultural pursuit by the end of the nineteenth century. Today livestock and livestock production contribute over three-quarters of the state's cash receipts from farm marketing, with dairy products accounting for more than half of those receipts.

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STATE OF WISCONSIN
1990 ANNUAL FISCAL REPORT
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Tommy G. Thompson
Governor
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Secretary

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State of Wisconsin
Department of Administration

101 South Webster Street • Madison, Wisconsin

October 15, 1990

The Honorable Tommy G. Thompson
The Honorable Members of the Legislature

This report presents statements on the financial position and operations of the State of Wisconsin for the fiscal year ended June 30, 1990. Displayed are major sources of revenues and major categories of expenditures for the general and other funds compared to the prior year.

The General Fund has an unreserved, undesignated balance of $306.5 million as of the end of the fiscal year. This is $63.4 million higher than the $243.1 million estimate that was projected in the last fund condition statement compiled at the close of the legislative session. The change is the result of several factors. Revenues were $46.0 million higher than expected, due to a $37.0 million increase in tax collections attributable to improved economic performance and a $9.0 million increase in departmental revenues. Expenditures were $34.3 million less than expected, offset with a reserve of $16.9 million for budgeted spending authority carried into the next fiscal year.

GPR tax revenues were $5.649 billion compared with $5.536 billion in the prior year, an increase of $113 million or 2 percent. This was the result of the one-time school property tax credit which reduced individual income tax collections by $189.7 million.

GPR expenditures were $5.803 billion compared to $5.452 in the prior year, an increase of $351 million or 6.4 percent. This increase, combined with the 3.9 percent increase in fiscal year 1989 and the 3.6 percent increase in fiscal year 1988, results in an average three-year growth rate of 4.6 percent. This is within the expenditure guidelines established by the Wisconsin Expenditure Commission to move the state closer to the 50 state average in spending per $1,000 of personal income.

In fiscal year 1990, the State of Wisconsin continued to devote the major share of state tax collections to assistance to local school districts, municipalities and counties. Local assistance accounted for 56.7 percent of total GPR spending. Aid payments to individuals and organizations represented 19.4 percent of total GPR expenditures. The University of Wisconsin accounted for 11.9 percent of total GPR spending and state operations spending for all other state agencies accounted for 12.0 percent of the total.

GPR spending increases in fiscal year 1990 were largely driven by increases in just four areas. School aids increased by $122.9 million, medical assistance increased by $56.5 million, the University of Wisconsin System increased by $38.1 million, and corrections spending increased by $32.5 million. These increases accounted for over 70 percent of the total increase in GPR spending.

The state continued its policy of issuing operating notes in fiscal year 1990 to meet short-term cash needs. Operating notes of $300 million were issued July 27, 1989 and were paid on June 15, 1990. Operating notes are the least expensive method of ensuring that large local assistance payments can be provided at the beginning of each fiscal year before all state revenues are received. The issuance of operating notes once again resulted in a net savings to the General Fund, through increased investment earnings and reduced interfund borrowing costs. The savings for fiscal year 1990 was $7.1 million.

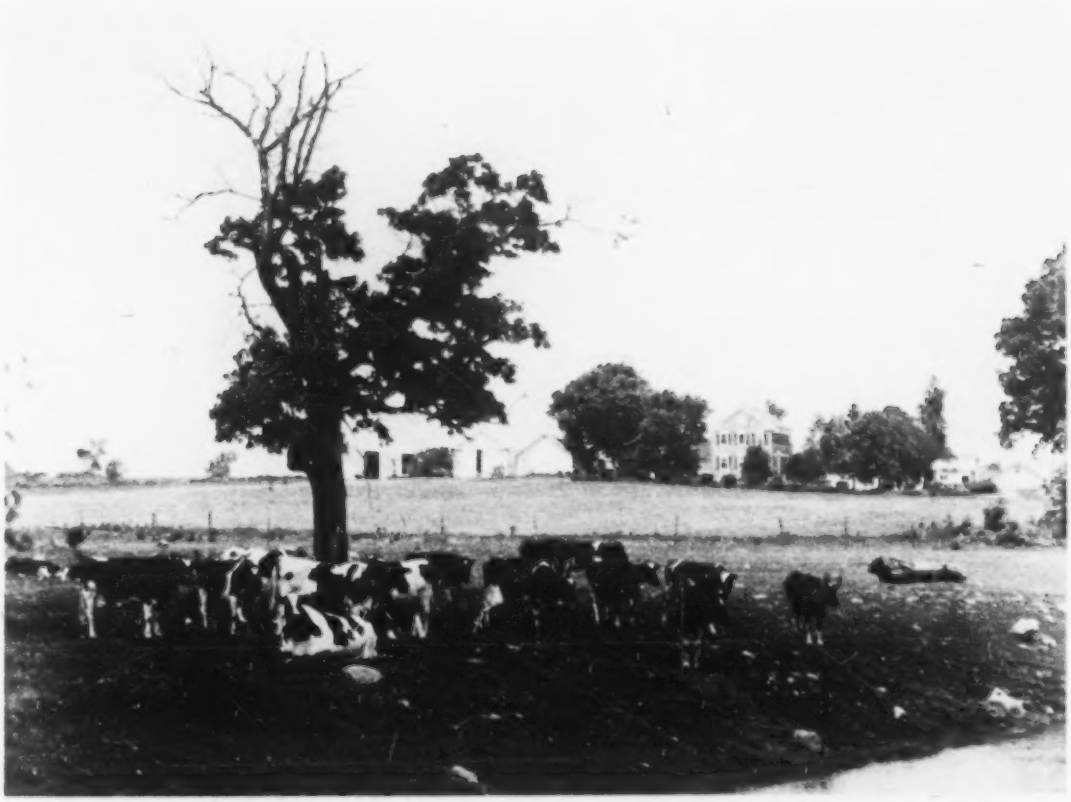
The State of Wisconsin is in the process of adopting generally accepted accounting principles (GAAP) for purposes of financial reporting. The state will be fully converted for fiscal year 1990 and a comprehensive annual financial report will be published under GAAP standards early in 1991. This administration is committed to achieving this higher goal of excellence in financial reporting.

Respectfully submitted,

James R. Klauser
Secretary

William J. Raftery, CPA
State Controller

Economic Section



Wisconsin consistently leads the nation in producing milk, butter and cheese. In 1989, Wisconsin farms generated $5.5 billion from cash sales of crops, livestock and livestock products. Sales of milk alone contributed $3.2 billion, far surpassing crop receipts of $900 million.

THE YEAR IN SUMMARY

REVENUE HIGHLIGHTS

General purpose revenue (GPR) taxes for the fiscal year ending June 30, 1990 totaled $5.649 billion, an increase of 2 percent from the prior year figure of $5.536 billion. This modest growth rate was the result of the one-time school property tax credit refund in fiscal year 1990, which reduced individual income collections by $189.7 million. The 2 percent growth rate would have been 5.5 percent in the absence of the refund.

Total collections for the fiscal year were within 1 percent of the revised estimates (adjusted to reflect the effect of subsequent law changes) prepared by the Department of Revenue (DOR) and the Legislative Fiscal Bureau (LFB) in early 1990. Actual collections exceeded the LFB estimates by $37 million (or 0.66 percent) and the DOR estimates by $50.8 million (0.9 percent). In general, the margin of error relative to estimates is lower than the historical margin of error for estimates with a similar forecasting time frame.

Most of the difference between actual and estimated collections was accounted for by additional individual income tax collections ($37 million above the LFB estimates and $46 million above the DOR estimates). As was the case for the previous fiscal year, the estimating error for the individual income tax is somewhat higher than expected. Unanswered questions relating to the effect of federal tax reform necessitated unusually cautious estimates for this tax. Of the other major tax sources, the general sales and use tax yielded $4.4 million less than estimated by both LFB and DOR, but corporate taxes exceeded estimates by $10.6 million ($14.9 million relative to the DOR estimates).

The share of GPR taxes from the individual income tax was unchanged at 46.5 percent. The sales tax share increased from 34.1 percent in fiscal year 1989 to 35.1 percent, while the corporate share declined from 8.1 percent to 7.7 percent. Without the effect of the one-time school property tax credit refund, the share of GPR taxes from the individual income tax would have increased to 48.2 percent, the sales tax share would have remained relatively constant at 34.0 percent, and the corporate tax share would have declined to 7.5 percent.

In the following text, "estimate" refers to LFB's revised January 1990 estimates adjusted to reflect subsequent law changes.

Individual Income Tax: Individual income tax collections in fiscal year 1990 totaled $2.625 billion, or 1.9 percent more than the $2.576 billion collected in fiscal year 1989. Collections were $37 million (1.4 percent) more than the $2.588 billion adjusted January 1990 estimate. Adjusted for the one-time school property tax credit refund administered through the individual income tax, the growth rate would have been 9.3 percent rather than 1.9 percent.

The largest component of individual income tax collections is withholding from wages and salaries, which increased 6.7 percent from $2.321 billion to $2.477 billion. Estimated payments increased 2.1 percent from $435 million to $444 million. The modest growth rate is the result of exceptionally strong payments in April of the previous fiscal year.

Following a 27.6 percent increase in fiscal year 1989, payments with tax returns increased 14.1 percent in fiscal year 1990 from $160.1 million to $182.7 million. After a 8.9 percent decrease in fiscal year 1989, refunds increased 30.1 percent in fiscal year 1990 from $546.7 million to $711.2 million. However, adjusted for the $189.7 million in one-time refunds for the school property tax credit, refunds declined 4.6 percent to $521.5 million.

The Homestead Credit increased 7 percent from $99.45 million to $106.4 million, while the individual portion of the Farmland Preservation Credit decreased 8.6 percent to $25.5 million. The individual portion of the Farm Relief Credit was $17.8 million. The Earned Income Credit, a new program for tax year 1989, was $15.7 million. The Endangered Resources Fund offset increased 2.9 percent to $629,000. Additional and delinquent tax collections increased 7.6 percent from $62 million to $66.7 million.

Individual income tax collections in fiscal year 1990 continued to reflect significant direct and indirect effects of the Federal Tax Reform Act of 1986. Law changes enacted as part of the 1989-91 Biennial Budget which affected fiscal year 1990 include the following:

1. The most significant change was the adoption of a one-time school property tax/rent credit, payable by separate check in April 1990. The additional credit was equal to 6.5 percent of property taxes or rent equivalent reported on 1987 income tax returns and 6.5 percent of property taxes or rent equivalent reported on 1988 income tax returns. The cost of the credit in fiscal year 1990 was $189.7 million.

2. In addition to the one-time credit, on an ongoing basis, the school property tax/rent credit was increased from 8.5 percent to 10 percent on property taxes or rent equivalent not exceeding $2,000 for tax year 1989 and subsequent years.

3. In response to a U.S. Supreme Court decision, the state adopted a tax exemption for federal retirees who retired from or were members of the federal civil service or the military prior to 1964.

4. The married couple credit was reduced from 2.5 percent of the first $18,000 of the lower-earning spouse's earned income to 2 percent of the first $15,000.

The Budget Adjustment Bill (1989 Act 336) updated the state's reference to the Federal Internal Revenue Code (IRC) to take into account the IRC as amended to December 31, 1989. A significant change effective for 1990 is the deductibilty of one-half of self-employment taxes for self-employed individuals.

General Sales and Use Tax: Collections from the 5 percent general sales and use tax increased 5.1 percent from $1.888 billion to $1.984 billion. This was $4.4 million (0.2 percent) less than estimated.

Additional collections (resulting from audit activities) increased 9.7 percent to $45.9 million. Delinquent collections increased 18.7 percent to $21.7 million.

Sales tax refunds in fiscal year 1990 increased 187 percent from $8.4 million to $24.1 million, mostly as the result of court cases. There is the potential for another significant increase in refunds in the future stemming from a court ruling that the sales tax on telephone access charges is unconstitutional. In addition, the Budget Adjustment Bill (1989 Act 336) modified the nexus standards for foreign corporations that are publishers — out-of-state publishers can maintain, occupy or use a place of distribution in Wisconsin, as long as it is not owned by the publisher, without establishing nexus for sales and use tax purposes. This change was made effective retroactively to January 1, 1980 for publishers of books and periodicals other than catalogs, while for other publishers, the effective date was January 1, 1990. The retroactive change will have an effect on refunds in fiscal year 1991.

Corporation Franchise and Income Tax: Corporate collections for fiscal year 1990 were $10.6 million (2.5 percent) above the $426 million estimate. Collections decreased 2.6 pecent in fiscal year 1990 from $448.4 million to $436.6 million. This decline follows a 2.8 percent decline in fiscal year 1989 and a 2 percent decline in fiscal year 1988 from the peak collections of $470.7 million in fiscal year 1987. The major cause of the decline in corporate tax collections was the decline corporate profits.

Estimated payments decreased 5.8 percent from $471 million to $444 million. Following a 39.6 percent increase in refunds from $58.5 million to $81.6 million in fiscal year 1989, fiscal year 1990 refunds declined 14 percent to $70.3 million. Additional and delinquent collections increased 7.8 percent to $26 million following a decline in fiscal year 1989 from $32 million to $24 million. Payments with returns increased 6.7 percent from $34.7 million to $37 million.

Excise Taxes: Cigarette tax collections decreased 3.7 percent from $141.45 million to $136.2 million compared to the $137 million estimate. Consumption declined 4.8 percent following declines of 2.4 percent in each of the two previous fiscal years, reflecting a continuation of a national trend of reduced consumption because of health concerns.

Liquor tax collections increased 0.3 percent from $30.3 million to $30.4 million compared to the $30.0 million estimate. Beer tax collections declined 0.1 percent from $9.434 million to $9.423 million compared to the $9.4 million estimate. Collections remained below the $10.3 million peak year of fiscal year 1984. The 20 percent tobacco products tax increased 10.9 percent from $4.2 million to $4.6 million compared to the $4.3 million estimate.

Inheritance and Gift Taxes: Inheritance and estate taxes decreased 9.1 percent from $93.8 million to $85.3 million compared to an estimate of $87 million. The decline is related to the five-year phase-out of the inheritance tax. Gift tax collections increased 65.4 percent from $4.2 million to $6.9 million compared to the $3.5 million estimate despite the phase-out of the tax. Taxpayer concern with the potential effect of federal estate tax provisions may have resulted in additional transactions which were subject to the state tax.

Public Utility Taxes: Public utility taxes declined 3.1 percent from $241.9 million to $234.4 million compared to the $239.7 million estimate. The decline was caused, in part, by a refund of $5.4 million of tax and $2.1 million of interest resulting from a court case pertaining to previous tax years. Also, 1989-91 Biennial Budget reduced telecommunications gross receipts tax rates. The top exchange rate was reduced from 5.9 percent to 5.75 percent for 1990, 5.65 percent for 1991 and 5.6 percent for 1992 and after. The top toll rate was reduced from 8.073 percent to 7.975 percent for 1990, 7.9 percent for 1991, and 7.8 percent for 1992 and after.

Insurance Company Taxes: Insurance company taxes (generally based on premiums) fell 2.5 percent from $71.3 million in fiscal year 1989 to $69.5 million compared to the $72 million estimate. Premiums have been falling due to competitive pressure. In addition, a greater portion of the expanding insurance business is being written by domestic insurers subject to the corporate tax rather than the insurance premiums tax.

Real Estate Transfer Fee: The state's share of real estate transfer fees increased 5.2 percent from $17.7 million to $18.6 million.

Note: Percent changes were calculated prior to rounding.

EXPENDITURE HIGHLIGHTS

The State of Wisconsin has traditionally devoted the major share of state tax collections to the provision of direct, unrestricted assistance to local school districts, municipalities and counties. This tradition continued in fiscal year 1990.

As shown in Table 1, local assistance comprised the largest proportion of total state General Purpose Revenue (GPR) spending in fiscal year 1990, accounting for 56.7 percent of the total. State operations spending constituted 23.9 percent of total GPR spending, with the University of Wisconsin accounting for 11.9 percent and all other state agencies accounting for 12.0 percent of the total. Aid payments to individuals and organizations represented 19.4 percent of total general purpose revenue expenditures in fiscal year 1990.

Overall state GPR spending rose 6.4 percent in fiscal year 1990. When combined with a 3.9 percent growth rate in fiscal year 1989 and a 3.6 percent growth rate in fiscal year 1988, this results in an average three-year growth rate of 4.6 percent.

Categorically, state operations accounted for the largest rise in spending for fiscal year 1990 at 8.5 percent, with a third of this increase going to the University of Wisconsin System and another third to the state's correctional system. Aid payments to individuals and organizations increased 6.2 percent and local assistance expenditures rose 5.7 percent.

The GPR budget is shaped by the ten largest programs, presented in Table 2. Each of these program's expenditures is described immediately following this section.

Table 1
GPR Expenditures
($ Millions)
1989-90

	FY89	% Total	FY90	% Total	Change in Spending FY90-FY89
Local Assistance	$3,112.6	57.1%	$3,289.0	56.7%	$176.4
Aids to Individuals	1,062.1	19.5%	1,128.3	19.4%	66.2
State Operations					
UW System	654.5	12.0%	692.1	11.9%	37.6
All Other Agencies	622.7	11.4%	693.6	12.0%	70.9
TOTAL	$5,451.9	100.0%	$5,803.0	100.0%	$351.1

Table 2
TOP TEN PROGRAMS
GPR Expenditures
($ Millions)

	FY89	% of Total	FY90	% of Total	Change in Spending FY90-FY89
School Aids	$1,496.3	27.4%	$1,619.2	27.9%	$122.9
Shared Revenues	791.4	14.5%	808.4	13.9%	17.0
UW System	660.1	12.1%	698.2	12.0%	38.1
Medical Assistance	532.1	9.8%	588.6	10.1%	56.5
Property Tax Credits	319.3	5.9%	319.3	5.5%	0.0
Community Aids	178.9	3.3%	183.2	3.2%	4.3
Corrections & Related	146.1	2.7%	178.6	3.1%	32.5
Income Maintenance	168.9	3.1%	161.6	2.8%	-7.3
Tax Relief to Individuals	149.3	2.7%	152.4	2.6%	3.1
VTAE Aids	85.0	1.6%	88.6	1.5%	3.6
All Others	924.5	17.0%	1,004.9	17.3%	80.4
TOTAL GPR EXPEND.	$5,451.9	100.0%	$5,803.0	100.0%	$351.1

School Aids: State assistance (GPR and segregated lottery revenues) to Wisconsin's 431 school districts and 17 public library systems increased by $120.2 million, from $1,565.7 million in fiscal year 1989 to $1,685.9 million in fiscal year 1990, representing an increase of 7.7 percent. This enabled the state to reimburse an estimated 46 percent of school costs in fiscal year 1990. However, despite this increase in state aid, growth in local spending resulted in a statewide net property tax increase for schools of approximately 8.4 percent.

There are two major types of school aid. Approximately 80 percent of school aids are general aids, distributed by a formula designed to equalize each school district's property tax base. The remaining 20 percent are categorical aids, distributed based on local expenditures for specific activities or educational programs. The major categorical aid programs are handicapped education aid (65 percent of all categorical aid) and special transfer (integration) aid.

Shared Revenue: State shared revenue provides unrestricted aid to municipal and county governments. Shared revenue is distributed primarily through equalized aidable revenue payments (80 percent) and per capita payments (18 percent). The fiscal year 1990 shared revenue payment was $808.4 million, an increase of $17 million over fiscal year 1989. Statewide, shared revenue payments provide municipalities with about 26 percent and counties with about 8 percent of their operating revenues.

UW System: In fiscal year 1988, a comprehensive program was initiated to increase the quality of the UW system, alleviate overcrowding and reduce the time needed for students to graduate. This included funding 341 new faculty positions and initiating a four-year enrollment management plan.

Total general purpose revenue expenditures for the UW System increased by $38.1 million, or 5.8 percent, in fiscal year 1990. This compares with corresponding increases of $26.5 million and 4.2 percent in the previous year and reflects items provided in the 1989-91 budget, including: (1) the first phase of special increases to keep faculty and academic staff salaries competitive with peer institutions; (2) regular pay plan increases, funding of health insurance premium increases and other fringe benefit costs; and (3) increased funding for library acquisitions, research, classroom and laboratory supplies, student computers and minority programs. UW tuition remains the ninth lowest among "Big 10" universities.

Medical Assistance: Wisconsin's Medical Assistance (MA) program, which is state and federally funded, pays for medical services to certain categories of low income persons. Included are blind, aged, and disabled persons, recipients of Aid to Families with Dependent Children and Supplemental Security Income, and other low income individuals who have high medical expenses. In fiscal year 1990, total MA expenditures were $1.423 billion, of which $588.6 million was GPR and the balance was federally funded. Total MA spending in fiscal year 1990 increased by 12.3 percent over fiscal year 1989 expenditures, compared to a 10.6 percent increase in the previous year. The state-funded portion of MA increased 10.6 percent in fiscal year 1990, compared to a 13.2 percent increase in the previous year.

State Property Tax Credits: State property tax credits provide funds to local governments to pay a percentage of each property owner's taxes, based on their local government and school district levies as a percentage of those levies statewide. Funding for the credits in fiscal year 1990 was $319.3 million. The General Government and School Levies credits in fiscal year 1990 offset 8.5 percent of 1989 gross property taxes levied for all purposes statewide.

Community Aids: Community Aids are state and federal funds distributed to counties to fund various human services programs. Total expenditures reached $252.2 million in fiscal year 1990, of which $183.2 million was GPR. This is an increase of $7.8 million over fiscal year 1989 and reflects a 6 percent across-the-board increase in allocations to counties for the first half of calendar year 1990, the addition of earmarked funds for expansion of alcohol and other drug abuse treatment programs, equity increases for some counties and a transfer of some funds out of community aids to a new appropriation for grants to community programs.

Correctional Services: In fiscal year 1990, the average daily population of incarcerated felons under the supervision of the state corrections program increased from 6,232 in fiscal year 1989 to 6,717. Total GPR expenditures for the state corrections program were $178.6 million in fiscal year 1990 compared to $146.1 million in fiscal year 1989. During fiscal year 1990, expansion or new construction was completed at correctional institutions or centers at Oshkosh, Kenosha and at the Southeast Women's Correctional Center at Union Grove. These added 210 new beds to the correctional system. Completion of construction over the next twelve months at Burke Center and Racine Correctional Institution will add another 279 beds. Expansion in the use of electronic monitoring continues to be a means of alleviating overcrowding in institutions.

Income Maintenance — Aid to Families with Dependent Children: The Aid to Families with Dependent Children (AFDC) program is the state's primary cash assistance program, providing income to children and their guardians who lack adequate financial support. An average 238,000 individuals per month received AFDC benefits in fiscal year 1990; over two-thirds of these recipients are dependent children.

Wisconsin provided $405.7 million in AFDC benefits during the 1990 fiscal year. Of this amount, $161.6 million was state GPR and $244.1 million was federal funding. Total expenditures for AFDC in fiscal year 1990 declined, with state expenditures decreasing by 4.3 percent. The decrease in expenditures follows a similar decrease in fiscal year 1989 and

may be attributed to a variety of factors, including a decline in the number of families needing AFDC-Unemployed parent benefits paid to intact families, an increase in child support collections which offset AFDC expenditures, the success of Wisconsin's welfare reform initiatives and continued growth in the state's economy.

Tax Relief to Individuals: The Homestead Credit and the Farmland Preservation Credit provide relief to individuals and farms overburdened by property taxes.

Wisconsin's pioneering Homestead Credit remains one of the nation's leader in providing property tax relief, ranking fourth among the states in comprehensiveness and per capita expenditures for residential property tax relief. Homestead Credit expenditures of $106.4 million in fiscal year 1990 represented an increase of 7.0 percent over the prior year. These credits benefitted over 248,000 low-income homeowners and renters, over half of them elderly, and averaged $429 per recipient. The expenditure increase reflects improved benefit levels as a result of higher household income limits and a higher property tax ceiling.

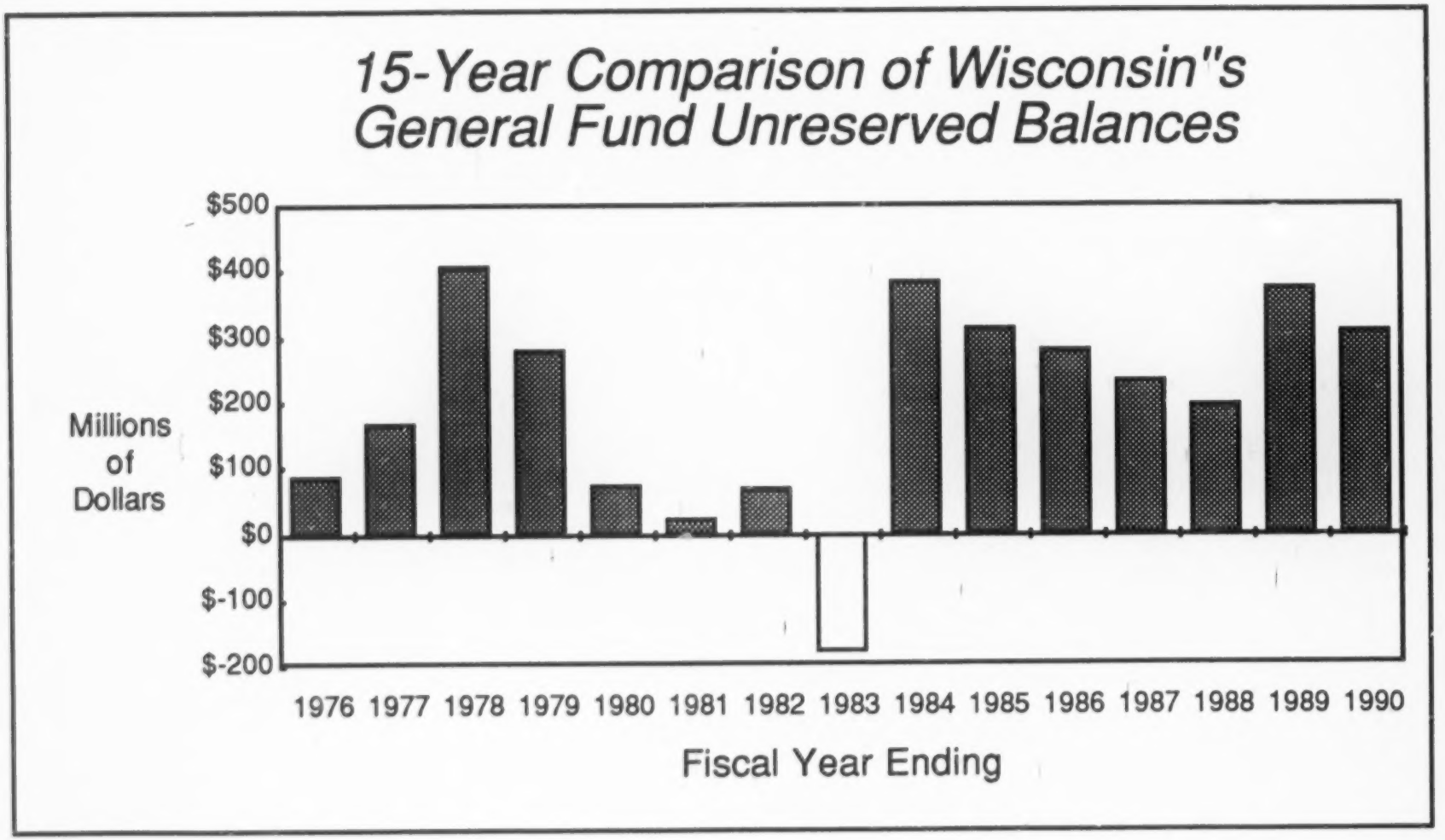
The Farmland Preservation Credit provides a refundable credit to farmers who qualify through exclusive agricultural zoning or individual farmland preservation agreements. Wisconsin's Farmland Preservation Credit is one of only two similar state programs in the country. Farmland Preservation Credit expenditures totaled $25.5 million in fiscal year 1990. A slight decline in participation and average benefit levels largely reflected a recovery in farm income after the 1988 drought and a modest decline in agricultural taxes. (Farmers are also eligible to receive a separate Farmland Tax Relief Credit funded by lottery proceeds. In fiscal year 1990 a total of $17.8 million was provided to over 57,000 farmers, allowing a 14.2 percent credit on property taxes paid on farmland. In future years the credit will be 10 percent.)

In fiscal year 1990, a new credit was created to target income tax relief to low-income households. The Earned Income Credit reduces income taxes, and pays a refund credit if no taxes are owed, for low income working families with children. In fiscal year 1990, the Earned Income Credit paid $15.7 million to roughly 120,000 households for an average credit of about $130 per household.

VTAE Aids: In fiscal year 1990, state general aid for vocational, technical and adult education totaled $88.6 million GPR, an increase of $3.6 million or 4.2 percent over the prior year's GPR allocation.

In addition to general aid, districts are eligible for state funding from the incentive grants appropriation, totalling $7.6 million. This appropriation level was $2.8 million higher than in fiscal year 1989. From these funds districts receive state assistance to maintain educational programs that would otherwise be eliminated because of the districts' financial limitations. Also available under the incentive grants are funding for expansion of adult literacy services, funding for new or expanding programs for emerging occupations and funds for purchase of high cost instructional equipment.

The sixteen VTAE districts provide occupational education to more than 447,800 individuals through programs ranging from associate degrees to short-term course work in specific occupational skill areas. The VTAE system also contributes to the state's economic development through a variety of technical assistance and customized training efforts.


15-Year Comparison of Wisconsin"s
General Fund Unreserved Balances
Millions
of
Dollars
$500
$400
$300
$200
$100
$0
$-100
$-200
1976 1977 1978 1979 1980 1981 1982 1983 1984 1985 1986 1987 1988 1989 1990
Fiscal Year Ending

WISCONSIN INVESTMENT CLIMATE

During the 1990 fiscal year, Wisconsin's economic performance attracted nationwide attention. The Corporation for Enterprise Development awarded the state an "A" for state business policy; the *Kiplinger Report* judged Wisconsin's economy the strongest in the Midwest; and *Financial World* magazine ranked Wisconsin as one of the ten best-managed states in the nation. In August, the annual survey by the economic consulting firm of Grant Thornton placed the state third among 29 manufacturing-intensive states in its business climate ranking, up from eighth in the 1989 report and fourteenth in the 1988 report. In the study, Wisconsin placed first in lowest number of work-hours lost, second in quality and availability of education, and fourth in efforts to lower tax burdens.

In the 1990 fiscal year, the following new economic development initiatives were undertaken:

Development Zones: The number of zones authorized was increased from eight to twelve. The creation of the new development zones will encourage businesses to locate in areas in need of economic revitalization through a variety of tax credits. The locations of the initial eight zones were announced in September and included Beloit, Milwaukee, Racine, Superior, Iron County, Manitowoc, Sturgeon Bay and the Stockbridge-Munsee Indian Reservation. One of the additional four zones will include a federally-recognized Indian reservation.

Economic Development Marketing: During the fiscal year, the state intensified its economic development marketing initiatives. The *Inc.* magazine meeting honoring the nation's top 500 small businesses, held in June in Milwaukee, showcased Wisconsin as a potential business location for the executives of the nation's fastest-growing firms. Associated conference marketing efforts included a Wisconsin Business Supplement in the June issue of *Inc.* magazine and Forward Wisconsin's business climate information mailer, which generated nearly 500 leads within a month of the conference. The Department of Development co-sponsored the first annual Governor's Conference on Downtown Revitalization and the Marketplace minority-entrepreneur trade fair, which attracted a record number of vendors, government purchasing agents and corporate buyers. The Department of Development produced a number of publications and brochures offering business information and assistance. In April of 1990, the Department began offering an Entrepreneurial Resource Series to help start-up companies. The series included publications on technology resources, entrepreneurial assistance resources, venture capital and financing alternatives, and a guide for going into business in Wisconsin. By September, the Department had answered more than 7,000 requests for series publications.

Native American Initiative: The state provided staff and funding for technical assistance and economic development aid to Native American entrepreneurs and tribal communities. Included is the Tribal and Community Relations Grant Program, which will create and fund tribal/community relations committees for the purpose of improving relations and increasing understanding between tribal communities and their neighbors.

Business Development Initiative: The state has developed and funded this program, which provides technical help and financial assistance to start-up and expanding firms that are owned by or hire persons with disabilities.

Tourism Loan Guarantee Program: The state established this business improvement loan guarantee program in the Wisconsin Housing and Economic Development Authority (WHEDA). It targets tourism businesses that have annual sales of $2.5 million or less and employ fewer than 25 full-time employees. The loans that are guaranteed can be used to upgrade, renovate or expand and can include expenses associated with the purchase or improvement of land, buildings, machinery and equipment or inventory. The size of the loans is limited to $100,000, and the loan term cannot extend beyond ten years. The state provided WHEDA with $1 million to reduce the interest rate on the loans. The total principal amount of the loans that can be guaranteed cannot exceed $5 million.

Composites Center: After months of tough competition, the United States Navy selected Kenosha as the site for its Center of Excellence for Composites Manufacturing Technology. The state provided the Great Lakes Composites Consortium, which submitted the application, with $1.2 million to support the consortium's activities and to complement and leverage industry's support for the consortium. Composites are combinations of materials--fibers and bonding agents--that exhibit properties superior to traditional materials used in the manufacturing process. Developing new manufacturing processes using composites will strengthen the United States' industrial base and improve American competitiveness. Having the center in Wisconsin affirms the state as a center of manufacturing technology and is likely to spur additional jobs and business development.

Rural Health Development: The state established a rural health development program, which includes a Physician Loan Assistance Program for physicians who provide primary care in medical shortage areas, a Rural Hospital Loan Guarantee Program and a Rural Health Development Council. An objective of this initiative is to help communities recognize and strengthen the linkage between rural health facilities and economic development.

Recycling: The state included $6.5 million in comprehensive recycling and waste reduction legislation to establish three

business development programs: the recycling rebate program, which provides rebates to firms to help offset the increased costs of making products that use waste as a raw material; the recycling loan program, which provides firms with loans to fund the production of products made from postconsumer waste, the production of equipment to make products from postconsumer waste or the establishment or expansion of diaper services; and the minority business recycling development grant/loan program, which is similar in purpose to the recycling loan program but is targeted to minority firms.

Hazardous Waste and Toxic Pollution Prevention Program: The state established and funded this program to help Wisconsin businesses reduce the level of hazardous substances used at the front end of production processes before hazardous products are produced.

Heritage Tourism Program: The state established and provided funding for this program to coordinate state and local participation in a three-year pilot project offered by the National Trust for Historic Preservation. The purpose is to help communities identify, promote and protect their historical, cultural and architectural resources.

Many existing programs continue to provide important assistance to businesses. In the Department of Development, these include the Wisconsin Development Fund and the Permit Information Center. For promoting and fostering international trade, the Department operates trade offices in Germany, Hong Kong, South Korea and Japan.

Businesses can also receive assistance from the several business loan programs available through the Wisconsin Housing and Economic Development Authority, the research and technical services of the University of Wisconsin System and the State Investment Board's special programs to invest in Wisconsin. In addition, Forward Wisconsin, a public-private partnership, continues to market Wisconsin to businesses and assist firms in expansion and relocation efforts.

General Purpose Financial Statements

Farms in Wisconsin total 82,000, representing a decline from the 200,000 peak in 1935. The average farm size has increased, however, from 113 acres to well over 200 acres. In spite of a general trend toward corporate ownership, the majority of the state's farms are still owned and operated by individuals or families.

EXHIBIT A-1

STATE OF WISCONSIN
STATEMENT OF RECORDED ASSETS, LIABILITIES AND FUND BALANCES - ALL FUNDS - STATUTORY BASIS

JUNE 30, 1990 (THOUSANDS)

	GOVERNMENTAL FUNDS					
	General Fund	Special Revenue Funds			Debt Service	Capital Projects
		Conservation	Transportation	Other		
ASSETS						
Cash		$ 1	$ 1	$ 5	$ 1	
Imprest Funds	$ 3,558	400	25	3		
Investments (Notes E & F)	438,731	29,677	190,993	240,897	31,356	$ 65,560
Accounts Receivable						
Due from Localities	20,001					
Due from Other Funds		959	6,751	59		144
Accrued Revenues & Other	465,819	3,742	95,048	24,743	1,145	
Receivables						
Student Loans (Note G)	4,146					
Veterans Loans				17,824		
State Life Policy Loans						
Deferred Property Tax				1,480		
DHSS Medical Assistance Trust	241					
Rock County Trust						
TOTAL ASSETS	932,496	34,779	292,818	285,011	32,502	65,704
LIABILITIES						
Accounts Payable	213,455	10,038	65,223	15,581		11,594
Employe Deductions Payable	27,443	904	2,187	117		
Medical Assistance Escrow Account	241					
Due to Other Funds	7,490		5	60		251
Tax Deposits	9,382					
Check Float Invested						
Due to Localities	919					
Federal WIC Program Advance	250					
TOTAL LIABILITIES	259,180	10,942	67,415	15,758	0	11,845
FUND BALANCE						
Reserves						
Encumbrances & GPR Balances	106,077					
Program Revenue Balances	240,863					
Contingent Fund Advances	3,213	400				
Student Loans	4,146					
Other Segregated Reserves		23,437	225,403	269,253	32,502	53,859
Total Reserves	354,299	23,837	225,403	269,253	32,502	53,859
Unreserved Balance						
Designated	12,566					
Undesignated	306,451					
TOTAL FUND BALANCES	673,316	23,837	225,403	269,253	32,502	53,859
TOTAL LIABILITIES AND FUND BALANCES	$ 932,496	$ 34,779	$ 292,818	$ 285,011	$ 32,502	$ 65,704

The accompanying notes are an integral part of this statement.

TRUST AND AGENCY FUNDS		Pension and	TOTAL	
Non-Expendable	Other	Retirement Funds	(Memorandum Only) June 30, 1990	June 30, 1989
$ 4	$ 7	$ 2	$ 21	$ 18
		1	3,987	4,064
330,962	2,139,234	20,437,454	23,904,864	21,771,540
			20,001	626
			7,913	561
8	73,405	362,134	1,026,044	948,610
			4,146	4,303
			17,824	19,225
	3,351		3,351	3,341
—			1,480	1,232
			241	241
				1,333
330,974	2,215,997	20,799,591	24,989,872	22,755,094
227	109,639	202,903	628,660	608,849
	371	2,069	33,091	27,531
			241	241
	108		7,914	561
			9,382	13,594
	181,933		181,933	124,898
			919	1,756
			250	250
227	292,051	204,972	862,390	777,680
			106,077	101,542
			240,863	234,732
			3,613	3,688
			4,146	4,303
330,747	1,923,946	20,594,619	23,453,766	21,258,133
330,747	1,923,946	20,594,619	23,808,465	21,602,398
			12,566	
			306,451	375,016
330,747	1,923,946	20,594,619	24,127,482	21,977,414
$ 330,974	$ 2,215,997	$ 20,799,591	$ 24,989,872	$ 22,755,094

EXHIBIT A-2
STATE OF WISCONSIN
STATEMENT OF RECORDED REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL FUNDS - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1990
(THOUSANDS)

	GOVERNMENTAL FUNDS							
	General Fund			Special Revenue Funds			Debt	Capital
	GPR	PR	Sub-Total	Conservation	Transportation	Other	Service	Projects
REVENUES								
Taxes	$ 5,649,481	$ 9,091	$ 5,658,572	$ 20,034	$ 544,550	$ 4		
Federal Aid	2,787	2,140,601	2,143,388	12,685	259,629	1,725		$ 1,992
Fees	7,974	422,946	430,920	3,159	297	15,263		523
Licenses and Permits	1,775	21,835	23,610	44,212	182,098			
Services General	3,928	585,018	588,946	642	14,623	1,734		
Contributions	9,046	22,830	31,876	587	36,556	6,041		
Sale of Products	1,958	138,057	140,015	5,193	161	17	$ 33	
Investment Income	48,280	34,695	82,975	3,221	14,477	114,422	4,367	6,995
Gifts and Grants		109,672	109,672	398		1		3,681
Proceeds from Sale of Bonds								301,323
Other Revenues	15,507	119,764	135,271	816	15,073	3,939		2,297
Transfers	10,643	63,030	73,673	8,115	131	21,870	306,465	7,093
TOTAL REVENUES	5,751,379	3,667,539	9,418,918	99,062	1,067,595	165,016	310,865	323,904
EXPENDITURES								
Commerce	45,088	77,342	122,430		325	257		
Education	2,497,944	1,455,091	3,953,035		2,942	34		
Environmental Resources	141,004	21,068	162,072	106,093	1,066,730	16,387		
Human Relations & Resources	1,572,393	1,953,470	3,525,863		65	145,544		
General Executive	115,819	112,253	228,072		911	227		
Judicial	41,990	4,188	46,178			372		
Legislative	37,348	839	38,187					
General (Incl. Shared Revenue)	1,351,414	37,232	1,388,646	107	17,950	61	315,114	
Building Program								362,263
TOTAL EXPENDITURES	5,803,000	3,661,483	9,464,483	106,200	1,088,923	162,882	315,114	362,263
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(51,621)	6,056	(45,565)	(7,138)	(21,328)	2,134	(4,249)	(38,359)
FUND BALANCES AT BEGINNING OF YEAR	480,860	238,026	718,881	30,975	246,731	267,119	36,751	92,218
FUND BALANCES AT END OF YEAR	$ 429,240	$ 244,076	$ 673,316	$ 23,837	$ 225,403	$ 269,253	$ 32,502	$ 53,859

The accompanying notes are an integral part of this statement.

TRUST AND AGENCY FUNDS		Pension and	TOTAL	
Non		Retirement	(Memorandum Only)	
Expendable	Other	Funds	June 30, 1990	June 30, 1989
			$ 6,223,160	$ 6,097,847
			2,419,419	2,295,036
	$ 46,052		496,214	451,899
			249,920	237,409
$ 11	2,670		608,626	567,702
	840,684	$ 730,668	1,646,412	681,119
121	311,659		457,199	360,924
2,595	166,034	1,372,401	1,767,487	2,893,324
2,843	2,495		119,090	106,553
			301,323	363,426
13,424	15,176	(17,929)	168,067	230,943
44	(9,054)	37,106	445,443	522,409
19,038	1,375,716	2,122,246	14,902,360	14,808,591
	239,762		362,774	297,551
	88,874		4,044,885	3,739,025
			1,351,282	1,244,975
	4,571		3,676,043	3,468,089
	206,692	694,515	1,130,417	1,028,659
			46,550	40,612
			38,187	33,346
	18,013		1,739,891	1,733,925
			362,263	317,123
0	557,912	694,515	12,752,292	11,903,305
19,038	817,804	1,427,731	2,150,069	2,905,286
311,709	1,106,142	19,166,888	21,977,414	19,072,128
$ 330,747	$ 1,923,946	$ 20,594,619	$ 24,127,482	$ 21,977,414

EXHIBIT A-3
STATE OF WISCONSIN
STATEMENT OF RECORDED REVENUES, EXPENDITURES AND FUND BALANCE - BUDGET VS. ACTUAL - GENERAL PURPOSE REVENUES - STATUTORY BASIS FOR THE FISCAL YEAR ENDED JUNE 30, 1990 (THOUSANDS)

	BUDGET (NOTE I)				ACTUAL	VARIANCE
	CARRY FORWARD	PUBLISHED BUDGET	ADJUSTMENTS	FINAL BUDGET		
Beginning Unreserved Undesignated Balance		$ 375,016		$ 375,016	$ 375,016	
Beginning Unreserved Designated Balance						
Reserve for Encumbrances & GPR Balances	$ 101,542			101,542	101,542	
Other Reserves	4,303			4,303	4,303	
Total	105,845	375,016	$ 0	480,861	480,861	$ 0
REVENUES						
Taxes:						
Income						
Individual		2,587,750		2,587,750	2,624,896	37,146
Corporation		425,950		425,950	436,562	10,612
Sales & Use		1,988,200		1,988,200	1,983,827	(4,373)
Excise		180,700		180,700	180,596	(104)
Inheritance		87,000		87,000	85,298	(1,702)
Gift		3,500		3,500	6,905	3,405
Public Utility		239,700		239,700	234,376	(5,324)
Insurance		72,000		72,000	69,455	(2,545)
Miscellaneous		27,700		27,700	27,564	(136)
Total Taxes	0	5,612,500		5,612,500	5,649,479	36,979
Departmental Revenue		92,924		92,924	101,898	8,974
Total Revenues	0	5,705,424		5,705,424	5,751,377	45,953
TOTAL AVAILABLE	$ 105,845	$ 6,080,440	$ 0	$ 6,186,285	$ 6,232,238	$ 45,953

	BUDGET (NOTE I)				ACTUAL	VARIANCE	
	CARRY FORWARD	PUBLISHED BUDGET	ADJUSTMENTS	FINAL BUDGET		LAPSE	RESERVE FOR ENCUMBRANCES & GPR BALANCES
EXPENDITURES							
Commerce	$ 11,191	$ 62,367	$ (11,171)	$ 62,387	$ 45,087	$ 1,504	$ 15,795
Education	3,645	2,481,100	31,022	2,515,767	2,497,944	10,603	7,220
Environmental Resources	31,714	136,218	2,094	170,026	141,004	1,001	28,021
Human Relations & Resources	(A) 53,627	1,562,712	19,293	1,635,632	1,572,393	9,951	53,290
General Executive	(A) 976	115,347	1,932	118,255	115,819	1,135	1,301
Judicial	42	40,936	1,049	42,027	41,990	29	8
Legislative		34,811	2,539	37,350	37,348	2	
General	347	1,378,305	(26,570)	1,352,082	1,351,413	297	372
Appropriations without Designated Agencies		70		70			70
Less: Estimated Lapse		(30,262)		(30,262)		(30,262)	
Total Expenditures	101,542	5,781,604	20,188	5,903,334	5,802,998	$ (5,740)	$ 106,077
BALANCES FROM OPERATIONS	4,303	298,836	(20,188)	282,951	429,240		
Accounted For As Follows:							
Reserve for Encumbrances & GPR Balances					106,077		
Other Reserves	4,303			4,303	4,146		
Unreserved Balance: (Note J)							
Designated for Compensation Reserve		55,717	(55,717)				
Biennial Appropriations					12,566		
Undesignated		243,119	35,529	278,648	306,451		
TOTAL ENDING BALANCES	$ 4,303	$ 298,836	$ (20,188)	$ 282,951	$ 429,240		

(A) Reflects transfer on October 1, 1989 of Emergency Government Services activity from the Department of Administration to the Department of Military Affairs.

The accompanying notes are an integral part of this statement.

EXHIBIT A-4
STATE OF WISCONSIN
SUMMARY OF RECORDED REVENUES AND EXPENDITURES - ALL FUNDS - STATUTORY BASIS
(Including Interfund Transfers)
For the Fiscal Year Ended June 30, 1990 (Thousands)

Funds by Category	Net Balance 06/30/89	FY 1990 Revenues	FY 1990 Expenditures	Net Balance 06/30/90
GOVERNMENTAL				
General Fund	$ 718,881	$ 9,418,918	$ 9,464,483	$ 673,316
Special Revenue				
Conservation	30,975	99,062	106,200	23,837
Transportation	246,731	1,067,595	1,088,923	225,403
Other				
Waste Management	5,284	1,965	50	7,199
Wisconsin Election Campaign	416	508	108	816
Investment and Local Impact	28	(13)	1	14
Elderly Property Tax Deferral	2,957	176	61	3,072
Industrial Bldg. Construction	165	15		180
Unemployment Interest Repayment		6,166	6,166	
Mediation	656	50	372	334
Groundwater	1,043	(753)	290	
Environmental Repair	5,854	(247)	5,607	
Petroleum Storage Environ. Cleanup	7,119	10,478	7,411	10,186
Clean Water		1,937	1,830	107
Environmental		17,791	9,068	8,723
Recycling		50		50
Veterans Trust	24,816	1,245	3,766	22,295
Veterans Mortgage Loan	218,781	125,648	128,152	216,277
Total Other	267,119	165,016	162,882	269,253
Total Special Revenue	544,825	1,331,673	1,358,005	518,493
Debt Service				
Bond Redemption	36,751	310,865	315,114	32,502
Capital Projects				
State Building Trust	11,343	1,490	1,455	11,378
Capital Improvement	80,875	322,414	360,808	42,481
Total Capital Projects	92,218	323,904	362,263	53,859
TOTAL GOVERNMENTAL	$ 1,392,675	$ 11,385,360	$ 11,499,865	$ 1,278,170

Funds by Category	Net Balance 06/30/89	FY 1990 Revenues	FY 1990 Expenditures	Net Balance 06/30/90
TRUST AND AGENCY				
Nonexpendable				
Agriculture College	$ 305			$ 305
Common School Principal	198,001	$ 14,442		212,443
Normal School	16,238	115		16,353
University	234			234
Benevolent	14			14
University Trust Principal	92,027	4,480		96,507
State Housing Authority Reserve	4,890	1		4,891
Total Nonexpendable	311,709	19,038	$ 0	330,747
Other				
Wis. Health Educ. Loan Repayment	2	327	329	
Lottery	19,214	317,278	294,537	41,955
Childrens Trust	49	13		62
Work Injury Benefits	4,139	2,413	1,369	5,183
Uninsured Employers		37	45	(8)
Health Ins. Risk Sharing Plan		44	44	
Local Govt. Property Insurance	15,094	10,133	5,362	19,865
State Life Insurance	42,283	5,390	2,080	45,593
Patients Compensation Fund	114,258	58,043	25,657	146,644
Local Govt. Pooled Investments (Note K)	856,239	740,975		1,597,214
Historical Society Trust	4,219	497	221	4,495
Public Employe Trust	5,314	212,666	206,691	11,289
Common School Income	12,674	14,271	13,434	13,511
University Trust Income	32,657	13,629	8,143	38,143
Total Other	1,106,142	1,375,716	557,912	1,923,946
TOTAL TRUST AND AGENCY	1,417,851	1,394,754	557,912	2,254,693
PENSION AND RETIREMENT				
Fixed Retirement Trust	16,431,345	1,912,082	570,383	17,773,044
Variable Retirement Trust	2,735,543	210,164	124,132	2,821,575
TOTAL PENSION AND RETIREMENT	19,166,888	2,122,246	694,515	20,594,619
TOTAL - ALL FUNDS	$ 21,977,414	$ 14,902,360	$ 12,752,292	$ 24,127,482

The accompanying notes are an integral part of this statement.

Note A Basis of Accounting

Wisconsin Statutes require that revenues and expenditures be recognized in the fiscal year in which they are received or paid. All investments owned by the state retirement funds are an exception since they are adjusted to market and the resultant unrealized gains or losses are reflected in the accounts of those funds. State statutes also provide that contributions to the state retirement funds received after August 1 which relate to earnings paid for services rendered in the previous fiscal year may be recorded as revenues of the previous fiscal year. In addition, the State's centralized accounting records remain open until July 31 (August 15 for income, sales and use tax receipts) to permit the State departments to record revenues and expenditures applicable to the fiscal year ended June 30. Exceptions are the Building Trust Fund, the Capital Improvement Fund, and the Bond Security and Redemption Fund, which are closed as of June 30. However, the recording of charges and encumbrances applicable to the prior year is limited by the available appropriation balances of that year. In addition, state administrative policies require that revenues and expenditures be reported on a net basis; i.e., overcollections refunded are deducted from revenues, and overpayments collected are deducted from expenditures.

The July and August recording of prior fiscal years' revenues and expenditures results in accrued revenues and accounts payable in the statement of assets, liabilities and fund balances. Included in these amounts are receivables and payables between funds which are not eliminated for presentation as "due to" or "due from" other funds. Fixed assets as well as inventories purchased are recorded as expenditures in the period in which they are paid. Encumbrances are not treated as expenditures but are recorded separately for purposes of establishing reserves. Unused appropriation balances in some cases by law may be allowed to continue for use in future years, rather than lapse to the General Fund. In these cases the continuing balances are treated as reserves for Program Revenue (PR) or General Purpose Revenue (GPR) balances. GPR consists of general taxes, miscellaneous revenues which are paid into the general fund, lose their identity, and are then available for appropriation by the legislature. PR consists of funds also paid into the general fund which are dedicated for specific purposes and are appropriated by the legislature as estimates through the use of revolving funds.

Note B Fiscal Controls

The State Constitution provides that no money shall be paid out of the Treasury except as appropriated by law. The Statutes require that the Secretary of Administration and the State Treasurer must approve all payments. The Secretary of Administration exercises detail allotment control over all agency appropriations and approval authority over all encumbrances. The Secretary of Administration is also responsible for audit of expenditures prior to disbursement.

The Department of Administration maintains separate accounts for all appropriations showing the amounts appropriated, the amounts allotted, the amounts encumbered, the amounts expended and certain other data necessary to the financial management and control of all State accounts. The Department also maintains the general ledgers of the funds of the State including the General Fund.

The Statutes further provide that if, following the enactment of the budget, the Secretary of Administration determines that budgeted expenditures will exceed revenues by more than one-half of one percent of General Purpose Revenues (which includes General Fund revenues and various miscellaneous receipts), then revenues must be reestimated. Thereupon, the Secretary of Administration must notify the Governor and the Legislature and its Joint Committee on Finance, and the Governor shall submit a bill correcting the imbalance. If the Legislature is not in session, the Governor shall call a special session to take up the matter.

Note C General Fund Borrowing

The cash position of the General Fund was inadequate to meet all claims when due for substantial periods during fiscal year 1990. This was caused by the payment of large local assistance payments, principally shared revenues, school aids and property tax relief, in July, September, November and December before adequate cash reserves could be accumulated to fund them. On July 27, 1989, in order to meet these obligations, the State of Wisconsin issued $300 million in short-term operating notes. These notes were repaid in full when due on June 15, 1990. To avoid overstating revenues and expenditures, the issuance, the repayment and the appropriations authorizing the repayment for the principal amount of $300 million are not reflected in the financial statements.

On July 26, 1990, subsequent to the end of fiscal year 1990, the State of Wisconsin issued $200 million in short-term operating notes to provide funds to meet its obligation for local assistance payments in July, September, November and December of 1990. These notes are due June 15, 1991.

Note D Classification of Funds

Funds are generally classified in accordance with classification criteria appropriate for governmental accounting.

However, certain activities of a proprietary and fiduciary nature are combined within the Governmental and other Trust and Agency Funds. In addition, the activities of the State Building Trust Fund, included within the Capital Projects classification, consist of capital projects as well as projects for the maintenance and repair of state facilities.

Note E Investment Valuation

Investments are valued as follows:

		(thousands)
Bonds:		
Lower of Cost or Par	$	145,448 (a)
Market		7,556,796
		7,702,244
Stock:		
Cost		46,320
Market		10,495,606
		10,541,926
Real Estate, Notes or Mortgages:		
Cost Less Principal Payment and Allowance for Losses		230,617
Market		429,535
		660,152
Limited Partnerships, Capital Ventures and Participating Agreements		
Market		810,741
Commercial Paper, Government Agency Holdings, Repurchase Agreements, Certificates of Deposit and Bankers Acceptances:		
Amortized Cost		4,189,611
Cost		190
		4,189,801
	$	23,904,864

(a) Includes $15.7 million in State of Wisconsin general obligation bonds acquired by the Veteran's Mortgage Loan Repayment Fund as set out in 1985 Wisconsin Act 6 to provide for the refunding of general obligation bonds issued for the Veteran's Primary Mortgage Loan Program.

Proceeds received at the time these bonds and interest are paid will be used to pay a portion of the debt service due on general obligation bonds issued for veteran's mortgage loans.

Note F Pension and Retirement Fund Investments

As of June 30, 1990, Fixed Pension Fund investments included non-pension fund investments totaling $302.4 million as follows:

Fixed Pension Fund:		(thousands)
Accumulated Sick Leave Conversion	$	55,435
Duty Disability Insurance		(3,266)
Income Continuation Insurance		51,198
City of Milwaukee Retirement System		199,111
	$	302,478

Note G Collectability of Asset

The student loans receivable balance of $4 million represents the remaining outstanding principal balance of state direct loans made prior to July 1, 1973. These loans originally totaled approximately $52 million. We believe that most of the receivable balance may be uncollectable based on an analysis of the loan accounts.

Note H Pending Litigation

Taxing of Federal Pension Income

The State of Wisconsin has been enjoined by the Courts from the collection of taxes on the pension benefits of certain taxpayers participating in the federal retirement systems.

The total estimated liability for the group of retirees to whom the order applies, retroactive to 1982 and including interest at the rate of 9 percent per annum, is $108 million.

Special Performance Dividend

1987 Wisconsin Act 27 authorized the transfer of $230 million from the transaction amortization account to the reserves of the fixed retirement investment trust. This amount was distributed to the various reserves based on the ratio of each reserve to the total assets of the fixed retirement investment trust. The transfer to the Fixed Employer Accumulation Reserve was considered by the actuary in setting calendar year 1988 contribution rates. The transfer to the Fixed Employe Accumulation Reserve was credited to participant accounts in accordance with normal interest crediting procedures. The transfer to the Fixed Annuity Reserve was used for a "Special Performance Dividend" to those participants then receiving a supplemental benefit under s. 40.27 (1) and (1m), Wis. Stats. The supplemental benefit was reduced by the amount of the special performance dividend. A lawsuit challenging the constitutionality of the distribution of the Special Performance Dividend has been brought by certain employe and annuitant groups and is currently pending.

Tax Refund on Telephone Access Charges

On May 15, 1990, the Wisconsin Supreme Court declared unconstitutional a sales tax imposed by the State on access services in connection with telephone service provided between local access and transfer areas.

Based on the decision, affected telephone companies, collectors of the invalidated tax, may file a claim for refund. It is estimated that refunds could be made in a total amount up to $91 million. The State has one year from the date of filing in which to review and pay claims. No claims for refund have been filed with the State as of October 5, 1990; therefore, it is anticipated that payments of any claims will not be made before fiscal year 1992.

Note I Published Budget

The published budget amounts used in Exhibit A-3 are those shown for "General Purpose Revenues" (GPR) under state statute Chapter 20, Appropriations and Budget Management, published September 1990, which includes all statutory budget actions through 1989 Wisconsin Act 368.

The adjustments column reflects statutorily required appropriation adjustments to sum-sufficient and biennial appropriations and appropriation changes enacted under the statutory authority of the Legislative Joint Finance Committee or by statutory authority under program supplements.

The State of Wisconsin utilizes a budgetary procedure within the General Fund which treats most federal grant revenues, licenses and fees and revenues for proprietary activities as dedicated for the activities to which they relate. As such, variable budgeting techniques are used and the official state budget includes them only as estimates. These accounts, referred to as Program Revenue Appropriations, are not included in Exhibit A-3. Only those appropriations made from nondedicated General Purpose Revenues are included.

Note J Projected to Actual General Fund Condition

The variance between the published budgeted ending balance and actual unreserved balance at the end of the fiscal year 1990 is explained as follows:

	(thousands)	
Budgeted Ending Balance		$ 298,836
Adjustments for Revenue Variance:		
Increase in Taxes	$ 36,979	
Increase in Departmental Revenues	8,974	
Total Increase in Revenues		45,953
Appropriation Adjustments:		
Sum Sufficient for Compensation Reserve	(55,717)	
Unused Compensation Reserve	15,122	
Total Compensation Reserve Adjustments	(40,595)	
Other Sum Sufficient Adjustments	7,876	
Total Sum Sufficient Adjustments	(32,719)	
Biennial Adjustments	12,566	
Other Appropriation Adjustments	(35)	
Total Appropriation Adjustments		(20,188)
Other Adjustments:		
Actual Lapse Less Than Budget	(5,740)	
Student Loan Repayments	156	
Total Other Adjustments		(5,584)
Unreserved Balance		$ 319,017
Designated for Biennial Reappropriations		12,566
Unreserved, Undesignated Balance		$ 306,451

Note K Local Government Pooled Investment Fund

The Local Government Pooled Investment Fund is used to account for monies contributed by local units of government to the State Treasury for investment by the State Investment Board. Fund activity for fiscal year 1990 is summarized as follows:

	(thousands)	
Fund Balance July 1, 1989		$ 856,239
Contributions received	$ 5,923,468	
Less: Withdrawals	(5,299,754)	
	623,714	
Add: Interest earnings	117,261	
Increase in fund balance		740,975
Fund Balance June 30, 1990		$1,597,214

Note L School Property Tax Credit Refund

General purpose revenue taxes for the fiscal year ending June 30, 1990, totaled $5.6 billion, an increase of 2.0 percent from the prior year. This revenue amount reflects the net of a one-time school property tax credit refund in fiscal year 1990, which reduced individual income tax revenue by $189.7 million. The 2.0 percent growth rate would have been 5.5 percent in absence of the refund.

Financial Section
Supplemental Data

Wisconsin school and college curriculums have long reflected farming's importance in the state. When wheat cultivation gave way to dairying at the turn of the century, rural schools began including agricultural subjects, as did later vocational and extension programs. The University of Wisconsin's College of Agricultural and Life Sciences became a national leader in dairy science.

EXHIBIT B-1
COMPARATIVE CONDITION OF THE GENERAL FUND
FISCAL YEAR ENDED JUNE 30, 1990 AND PREVIOUS YEARS

	JUNE 30, 1990	JUNE 30, 1989	JUNE 30, 1988
ASSETS			
Cash	$ 244	$ 252	$ 520
Imprest Funds	3,558,136	3,635,926	3,654,861
Investments (Notes E & F)	438,731,174	393,959,000	286,743,304
Accounts Receivable			
Due from Localities	20,000,288	626,316	3,773,200
Due from Other Funds		39,431	108,116
Accrued Revenues & Other	465,819,095	581,995,123	435,061,625
Loans Receivable			
Student Loans (Note G)	4,146,027	4,302,904	4,384,177
DHSS Medical Assist. Trust	241,000	241,000	
Rock County Trust		1,333,442	1,237,709
TOTAL ASSETS	932,495,964	986,133,394	734,963,512
LIABILITIES			
Accounts Payable	213,454,333	227,486,440	208,594,361
Employe Deductions Payable	27,443,279	23,535,747	2,115,624
Medical Assist. Escrow Acct	241,000	241,000	
Due to Other Funds	7,490,086	388,742	
Tax Deposits	9,381,956	13,594,423	17,464,102
Due to Localities	918,843	1,756,146	5,435,125
Federal WIC Program Advance	250,000	250,000	250,000
Other Liabilities			3,500,000
TOTAL LIABILITIES	259,179,497	267,252,498	237,359,212
FUND BALANCE			
Reserves			
Encumbrances & GPR Balances	106,077,407	101,541,925	76,550,718
Program Revenue Balances	240,863,091	234,732,033	196,452,483
Contingent Fund Advances	3,212,700	3,288,000	3,253,500
Student Loans	4,146,027	4,302,904	4,384,177
Total Reserves	354,299,225	343,864,862	280,640,878
Unreserved Balance			
Designated	12,565,574		22,982,835
Undesignated	306,451,668	375,016,034	193,980,587
TOTAL FUND BALANCE	673,316,467	718,880,896	497,604,300
TOTAL LIABILITIES AND FUND BALANCES	$ 932,495,964	$ 986,133,394	$ 734,963,512

Total Revenues, State of Wisconsin, 1989-90

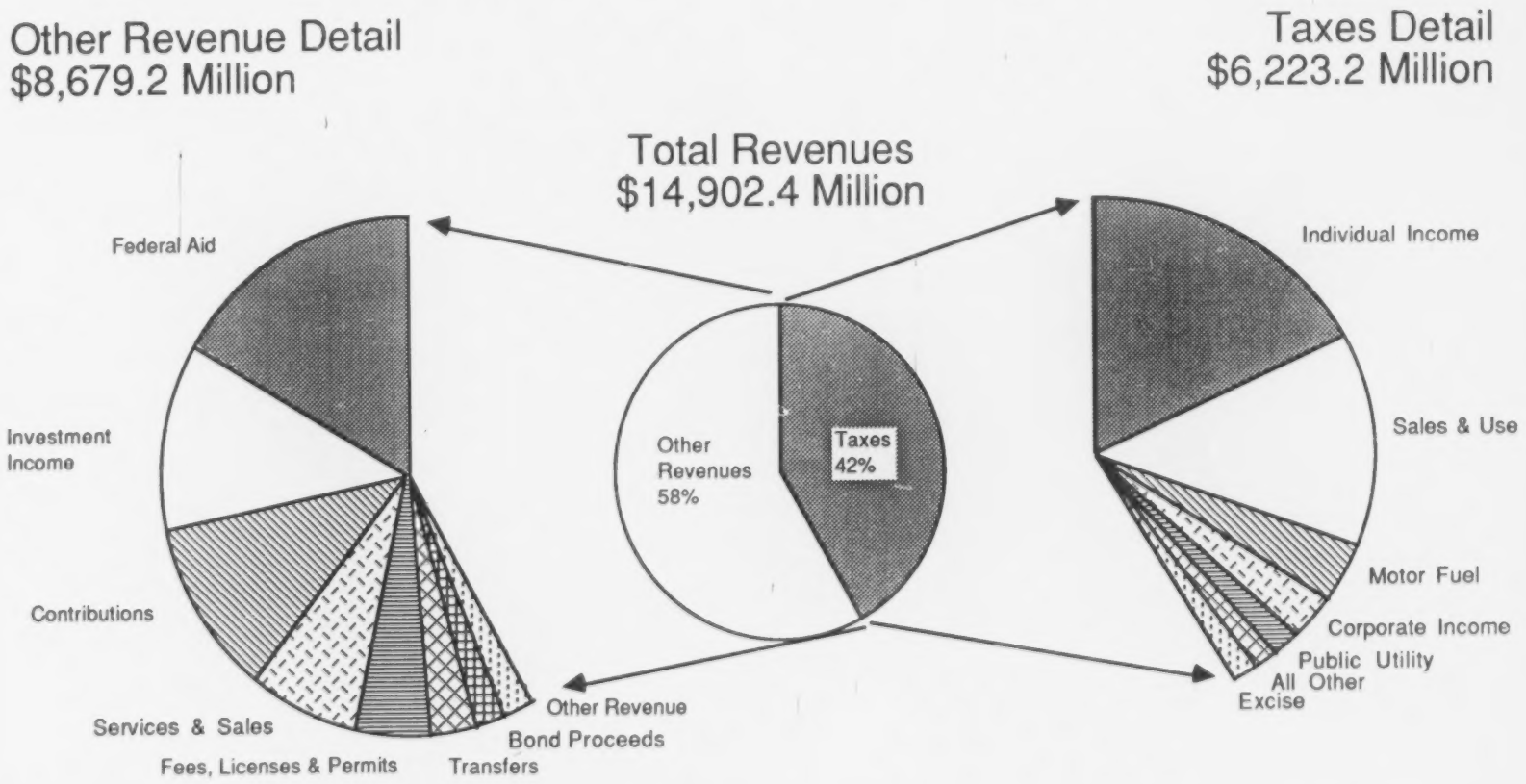


EXHIBIT B-2
ANALYSIS OF REVENUES - ALL FUNDS
As of June 30

	1989-90	1988-89	1987-88
TAX REVENUES			
General Purpose Revenue			
Income Taxes			
Individual	$ 2,624,896,164	$ 2,576,111,743	$ 2,319,966,974
Corporation	436,562,107	448,366,562	461,369,036
Total Income Taxes	3,061,458,271	3,024,478,305	2,781,336,010
Sales and Excise Taxes			
General Sales and Use	1,983,827,498	1,888,249,890	1,769,062,402
Cigarette and Tobacco	136,195,193	141,450,486	143,210,677
Tobacco Products	4,603,810	4,152,928	4,072,589
Liquor and Wine	30,374,162	30,279,170	29,055,802
Malt Beverage (Beer)	9,423,256	9,433,761	9,499,438
Total Sales & Excise Taxes	2,164,423,919	2,073,566,235	1,954,900,908
Public Utility Taxes			
Private Light, Heat & Power	82,456,496	93,492,109	85,401,831
Municipal Light, Heat & Power	1,120,865	1,103,391	977,563
Telephone	139,082,911	133,855,497	142,235,335
Pipeline	7,497,948	7,016,321	6,868,078
Electric Cooperative	6,171,369	6,046,254	5,259,748
Freight Line	14,552	302,071	1,955,669
Conservation & Regulation	136,969	136,952	148,017
Refunds of Interest and Penalty	(2,105,119)	(7,412)	(6,216)
Total Public Utility Taxes	234,375,991	241,945,183	242,840,025
Inheritance, Estate & Gift Taxes			
Inheritance and Estate	85,298,272	93,838,129	94,299,114
Gift	6,904,726	4,174,032	3,786,939
Total Death & Gift Taxes	92,202,998	98,012,161	98,086,053
Miscellaneous Taxes			
Insurance Companies (Premiums)	69,455,177	71,272,451	71,804,570
Lawsuits (Courts)	8,097,687	8,638,368	6,727,834
Real Estate Transfer Fee	18,587,321	17,660,636	17,163,636
Other	879,110	869,223	805,602
Total Miscellaneous Taxes	97,019,295	98,440,678	96,501,642
TOTAL GPR TAX REVENUES	5,649,480,474	5,536,442,562	5,173,664,638
Program Tax Revenues			
Fire Dues	7,426,971	5,420,791	6,609,600
Boxing Clubs (90%)	905	4,212	7,967
Occupational Mink	7,225	5,075	4,740
County Sales Tax Administration	830,189	606,494	434,649
Pari-Mutuel Taxes	825,817		
Miscellaneous Refunds			(1,535)
TOTAL PROGRAM TAX REVENUES	9,091,107	6,036,572	7,055,421
TOTAL - GENERAL FUND TAX REVENUES	$ 5,658,571,581	$ 5,542,479,134	$ 5,180,720,059

EXHIBIT B-2 (continued)
ANALYSIS OF REVENUES - ALL FUNDS
As of June 30

	1989-90	1988-89	1987-88
Type of Revenue:			
Transportation Fund			
Motor Fuel Tax	$ 532,325,746	$ 516,781,996	$ 490,393,331
Air-Carrier	7,200,529	5,787,890	5,501,373
Railroad	8,191,333	5,777,224	5,391,141
Aviation Fuel	940,688	849,998	929,560
International Fuel Tax Administration	(4,107,613)	38,039	
Mediation Fund	3,887	3,557	4,440
Conservation Fund			
2/10 Mill Forestry Property Tax	19,288,751	25,309,752	24,365,743
Forest Crop Taxes	744,982	819,768	834,181
TOTAL STATE TAX REVENUES	6,223,159,884	6,097,847,358	5,708,139,828
Federal Aid	2,419,418,886	2,295,036,248	2,137,314,286
Fees	496,213,520	451,898,956	404,704,415
Licenses and Permits	249,919,995	237,409,384	237,905,168
Services General	608,626,132	567,702,023	512,285,688
Contributions	1,646,411,976	681,119,091	659,493,196
Sale of Products	457,198,034	360,924,391	119,267,371
Investment Income	1,767,487,824	2,893,323,931	1,083,013,282
Gifts and Grants	119,090,085	106,552,756	96,078,842
Proceeds from Sale of Bonds	301,322,608	363,425,695	489,816,276
Other Revenue	168,067,346	230,942,436	162,747,578
TOTAL DEPARTMENTAL REVENUES	8,233,756,406	8,188,334,911	5,902,626,102
TRANSFERS	445,443,459	522,408,709	388,694,885
TOTAL REVENUES	$ 14,902,359,749	$ 14,808,590,978	$ 11,999,460,815

EXHIBIT B-3
SUMMARY OF 1988-89 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/88 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/89 LAPSING	CONTINUING
COMMERCE								
General Fund - GPR	$ 6,122,810	$ 53,746,648		$ 31,526,635	$ 11,278,499	$ 3,926,128	$ 1,947,382	$ 11,190,815
PR	10,790,396		$ 48,070,858	46,200,600				12,660,655
PR - FED	1,010,071		27,318,065	3,538,134		24,054,675		735,327
Segregated Funds	135,709,487	(68,906,206)	301,244,763	34,345,025	137,727,662	4,953,711		191,021,644
Segregated Funds - FED								
TOTAL	153,632,764	(15,159,558)	376,633,666	115,610,394	149,006,161	32,934,514	1,947,382	215,608,441
EDUCATION								
General Fund - GPR	1,725,949	2,335,886,901		691,160,555	47,123,398	1,586,735,042	8,949,192	3,644,663
PR	114,188,029		851,327,332	817,711,819	2,680,588	10,605,756		134,517,198
PR - FED	(6,180,337)		496,342,578	235,505,675	104,336,224	151,780,791		(1,460,448)
Segregated Funds	133,408,015	72,631,106	27,040,926	7,280,812		84,104,138		141,695,097
Segregated Funds - FED								
TOTAL	243,141,657	2,408,518,008	1,374,710,836	1,751,658,861	154,140,210	1,833,225,727	8,949,192	278,396,510
ENVIRONMENTAL RESOURCES								
General Fund - GPR	29,635,086	123,289,009		42,311,878	593,193	77,931,512	373,369	31,714,143
PR	2,034,140		8,758,079	5,281,840				5,510,379
PR - FED	2,369,612		12,962,125	12,116,430		2,003,103		1,212,204
Segregated Funds	284,988,097	(10,880,477)	858,167,767	524,761,022	11,701,115	299,428,349		296,384,920
Segregated Funds - FED	(1,461,765)		260,870,400	203,861,752	2,474,432	62,510,786		(9,438,336)
TOTAL	317,565,170	112,408,532	1,140,758,391	788,332,922	14,768,741	441,873,749	373,369	325,383,312
HUMAN RELATIONS AND RESOURCES								
General Fund - GPR	37,813,658	1,492,104,120		286,385,921	852,397,439	320,399,802	17,222,099	53,512,518
PR	(3,099,813)		325,178,124	229,239,107	77,885,677	14,367,109		586,419
PR - FED	(13,307,129)		1,499,993,372	161,159,815	1,209,113,457	112,085,504		4,327,468
Segregated Funds	488,461,575	168,600	170,172,253	201,226,150	6,923,260	147,000		450,506,019
Segregated Funds - FED								
TOTAL	509,868,292	1,492,272,720	1,995,343,749	878,010,992	2,146,319,832	446,999,415	17,222,099	508,932,423
GENERAL EXECUTIVE FUNCTIONS								
General Fund - GPR	1,171,375	102,054,282		100,434,330	967,135		732,916	1,091,275
PR	(3,235,928)		81,117,357	77,033,652		1,065,303		(217,526)
PR - FED	58,492,312		15,203,833	14,746,630	764,036	2,820,728		55,364,751
Segregated Funds	16,431,115,346	903,700	3,574,364,301	829,932,005	894,270	846		19,175,556,226
Segregated Funds - FED								
TOTAL	16,487,543,104	102,957,982	3,670,685,491	1,022,146,616	$ 2,625,440	3,886,878	732,916	19,231,794,726
JUDICIAL								
General Fund - GPR	39,825	39,184,225		38,973,702		139,037	69,544	41,767
PR	391,494		1,152,538	1,144,913				399,119
PR - FED	(1,368)		12,444	21,269				(10,193)
Segregated Funds	914,964		71,921	333,368				653,518
Segregated Funds - FED								
TOTAL	$ 1,344,916	$ 39,184,225	$ 1,236,903	$ 40,473,252		$ 139,037	$ 69,544	$ 1,084,211

EXHIBIT B-3

SUMMARY OF 1989-90 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/89 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/90 LAPSING	CONTINUING
COMMERCE								
General Fund - GPR	$ 11,190,815	$ 51,195,642		$ 31,589,746	$ 10,592,080	$ 2,905,646	$ 1,504,381	$ 15,794,605
PR	12,671,182		$ 51,425,826	52,382,706				11,714,302
PR - FED	735,327		24,912,391	3,932,472		21,027,556		587,690
Segregated Funds	191,008,425	(87,604,544)	390,895,298	44,761,892	190,215,150	5,367,138		253,954,999
Segregated Funds - FED								
TOTAL	215,605,749	(36,408,902)	467,233,514	132,666,816	200,807,230	29,300,339	1,504,381	282,151,595
EDUCATION								
General Fund - GPR	3,644,663	2,512,122,387		731,999,802	50,994,312	1,714,949,942	10,603,103	7,219,890
PR	134,517,198		946,460,312	916,996,745	3,528,009	10,296,259		150,156,497
PR - FED	(1,460,448)		526,267,356	254,642,886	104,786,646	164,840,120		537,256
Segregated Funds	141,575,808	70,081,200	33,206,367	8,857,874		82,992,158		153,013,343
Segregated Funds - FED								
TOTAL	278,277,221	2,582,203,587	1,505,934,035	1,912,497,308	159,308,968	1,973,078,478	10,603,103	310,926,986
ENVIRONMENTAL RESOURCES								
General Fund - GPR	31,714,143	138,312,567		50,305,774	360,043	90,337,980	1,000,464	28,022,450
PR	5,510,379		8,325,405	6,848,272				6,987,513
PR - FED	1,212,204		16,675,152	10,983,290		3,236,565		3,667,501
Segregated Funds	296,572,934	(12,717,377)	913,520,731	577,352,744	6,424,519	331,930,414		281,668,612
Segregated Funds - FED	(9,438,336)		274,460,259	203,395,393	2,292,025	67,815,449		(8,460,944)
TOTAL	325,571,326	125,595,191	1,212,981,547	848,885,474	9,076,587	493,320,407	1,000,464	311,865,131
HUMAN RELATIONS AND RESOURCES								
General Fund - GPR	53,627,490	1,582,005,386		323,322,217	910,462,487	338,607,996	9,950,538	53,289,639
PR	575,892		342,536,030	255,388,703	67,965,414	18,252,829		1,504,976
PR - FED	4,327,468		1,580,781,825	172,424,773	1,290,546,075	148,892,475		(26,754,030)
Segregated Funds	450,475,667	3,833,630	165,361,861	135,586,836	17,767,738	287,000		466,029,584
Segregated Funds - FED								
TOTAL	509,006,517	1,585,839,017	2,088,679,716	886,722,528	2,286,741,714	506,040,300	9,950,538	494,070,169
GENERAL EXECUTIVE FUNCTIONS								
General Fund - GPR	976,303	117,279,029		114,624,475	1,194,537		1,134,830	1,301,489
PR	(217,526)		90,376,219	91,301,024		700,360		(1,842,691)
PR - FED	55,364,751		14,497,901	17,257,886	406,304	2,587,079		49,611,382
Segregated Funds	19,175,531,072	1,009,849	2,335,521,670	902,232,468	111,598	888		20,609,717,637
Segregated Funds - FED								
TOTAL	19,231,654,599	118,288,878	2,440,395,790	1,125,415,854	$ 1,712,439	3,288,327	1,134,830	20,658,787,817
JUDICIAL								
General Fund - GPR	41,767	41,985,324		41,643,408		346,886	29,207	7,590
PR	399,119		4,440,687	4,131,148				708,658
PR - FED	(10,193)		67,335	56,575				567
Segregated Funds	653,518		50,960	372,072				332,406
Segregated Funds - FED								
TOTAL	$ 1,084,211	$ 41,985,324	$ 4,558,982	$ 46,203,204		$ 346,886	$ 29,207	$ 1,049,220

EXHIBIT B-3 (continued)
SUMMARY OF 1988-89 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/88 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/89 LAPSING	6/30/89 CONTINUING
LEGISLATIVE								
General Fund - GPR	$ 1,179	$ 32,867,471		$ 32,636,907			$ 231,743	
PR	609,299		$ 724,431	708,860				$ 624,870
PR - FED								
Segregated Funds								
Segregated Funds - FED								
TOTAL	610,478	32,867,471	724,431	33,345,767			231,743	624,870
GENERAL APPROPRIATIONS								
General Fund - GPR	40,834	1,328,723,407		53,750,886	$ 149,778,486	$ 1,123,426,974	1,461,151	346,745
PR	32,456,805		27,430,543	39,340,438				20,546,911
PR - FED								
Segregated Funds	1,060,861,136	6,083,277	201,177,453	367,621,578		1,392,277		899,108,010
Segregated Funds - FED								
TOTAL	1,093,358,775	1,334,806,684	228,607,996	460,712,902	149,778,486	1,124,819,251	1,461,151	920,001,666
BUILDING PROGRAMS								
Building Trust - SEG	6,584,261		7,782,988	3,023,716				11,343,533
Capital Improvement - SEG	15,050,855		379,922,793	210,546,927		103,552,015		80,874,706
TOTAL	21,635,116		387,705,781	213,570,644		103,552,015		92,218,239
TOTAL - ALL FUNCTIONS								
General Fund - GPR	76,550,717	5,507,856,062		1,277,180,814	1,062,138,149	3,112,558,495	30,987,395	101,541,925
PR	154,134,422		1,343,759,263	1,216,661,228	80,566,264	26,038,167		174,628,024
PR - FED	42,383,161		2,051,832,416	427,087,951	1,314,213,716	292,744,800		60,169,109
Segregated Funds	18,557,093,735		5,519,945,184	2,179,070,603	157,246,307	493,578,336		21,247,143,673
Segregated Funds - FED	(1,461,765)		260,870,399	203,861,751	2,474,432	62,510,786		(9,438,335)
TOTAL	$18,828,700,272	$ 5,507,856,062	$ 9,176,407,264	$ 5,303,862,349	$ 2,616,638,870	$ 3,987,430,586	$ 30,987,395	$ 21,574,044,397

Grand Total Exhibit B-3
Adjustment of GPR Appropriations to Revenue Basis
Adjustment for Accounts Reclassified as Assets/Liabilities
Adjustments for Surplus and Reserves not Included in Accounts
Lapsed Appropriations
Rounding Variances

GRAND TOTAL EXHIBIT A-4

EXHIBIT B-3 (continued)
SUMMARY OF 1989-90 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE	APPROPRIATIONS BY SOURCE		EXPENDITURES			BALANCE	
	7/1/89 CONTINUING	GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	6/30/90 LAPSING	CONTINUING
LEGISLATIVE								
General Fund - GPR		$ 37,349,749		$ 37,348,234			$ 1,516	
PR	$ 624,870		$ 639,264	838,885				$ 425,249
PR - FED								
Segregated Funds								
Segregated Funds - FED								
TOTAL	624,870	37,349,749	639,264	38,187,119			1,516	425,249
GENERAL APPROPRIATIONS								
General Fund - GPR	346,745	1,351,735,169		54,848,986	$ 154,739,794	$ 1,141,824,693	296,696	371,745
PR	20,546,911		60,143,633	37,232,322				43,458,223
PR - FED								
Segregated Funds	899,108,010	25,397,240	1,053,382,511	332,688,125	17,997,644	955,997		1,626,245,996
Segregated Funds - FED								
TOTAL	920,001,666	1,377,132,409	1,113,526,144	424,769,433	172,737,438	1,142,780,690	296,696	1,670,075,964
BUILDING PROGRAMS								
Building Trust - SEG	11,343,533		1,489,785	1,455,106				11,378,212
Capital Improvement - SEG	80,874,706		322,413,694	238,521,340		122,286,364		42,480,696
TOTAL	92,218,239		323,903,479	239,976,446		122,286,364		53,858,908
TOTAL - ALL FUNCTIONS								
General Fund - GPR	101,541,925	5,831,985,253		1,385,682,642	1,128,343,253	3,288,973,141	24,520,734	106,007,407
PR	174,628,024		1,504,347,377	1,365,119,805	71,493,423	29,249,447		213,112,724
PR - FED	60,169,109		2,163,201,958	459,297,883	1,395,739,025	340,583,793		27,750,366
Segregated Funds	21,247,143,673		5,215,842,876	2,241,828,457	232,516,649	543,819,959		23,444,821,484
Segregated Funds - FED	(9,438,335)		274,460,259	203,395,393	2,292,025	67,815,449		(8,480,944)
TOTAL	$21,574,044,397	$ 5,831,985,253	$ 9,157,852,472	$ 5,655,324,181	$ 2,830,384,376	$ 4,270,441,791	$ 24,520,734	$ 23,783,211,038
	21,574,044,397		14,989,837,725		12,756,150,350		24,520,734	23,783,211,038
			(80,606,404)					(80,606,404)
			(6,871,578)		(3,858,649)			(3,012,929)
	403,369,156							403,369,156
							(24,520,734)	24,520,734
	(2)		2		(2)			2
	$ 21,977,413,551		$ 14,902,359,745		$ 12,752,291,699	$ 0		$ 24,127,481,597

Total Expenditures by Fund Source, State of Wisconsin, 1989-90

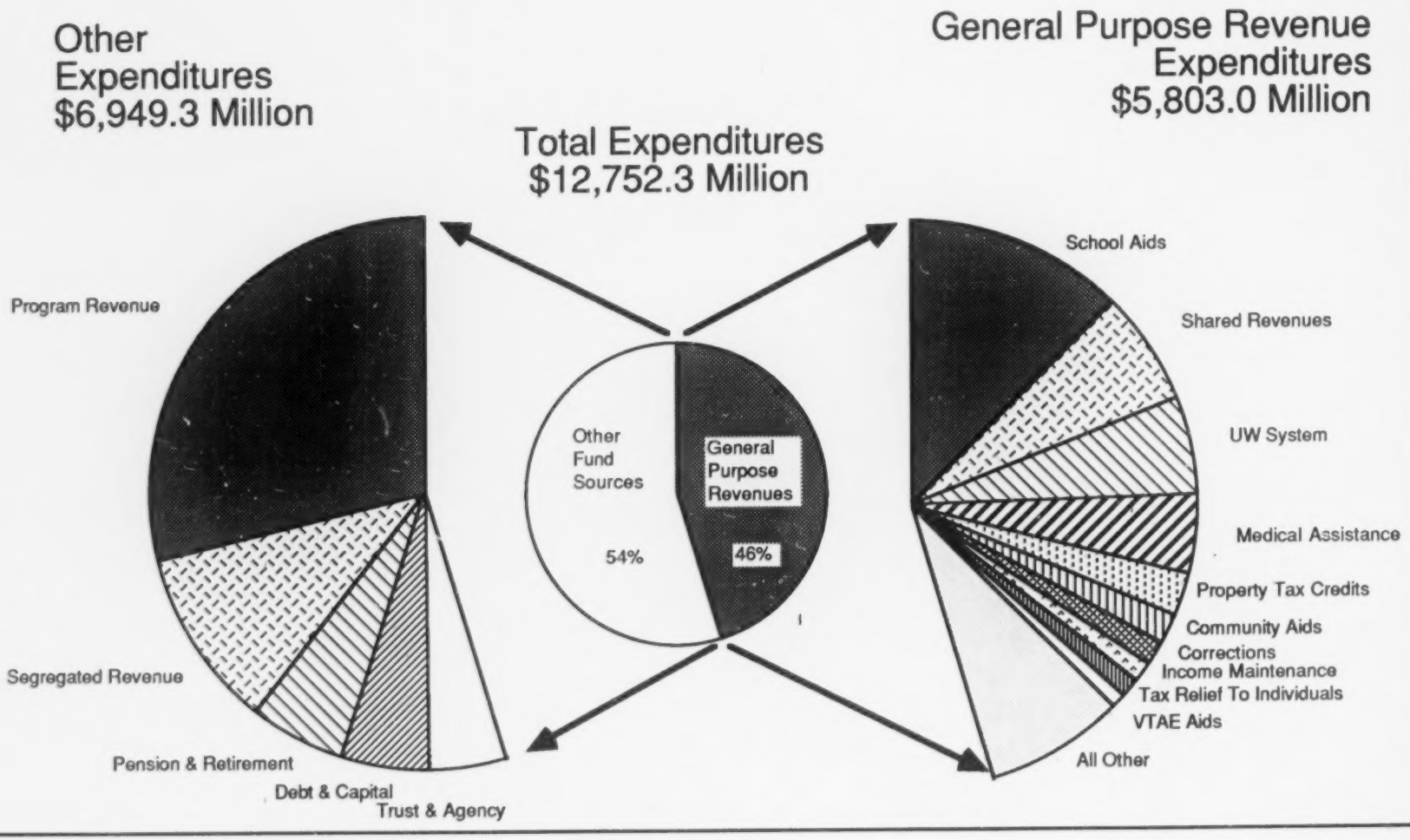


EXHIBIT B-4
STATE OF WISCONSIN CONSERVATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1989-90	1988-89
Opening Balance	$ 30,974,865	$ 32,386,617
Revenues		
User Fees (Licenses, Registrations)	47,855,009(A)	47,108,641
Forestry Mill Tax	19,288,750(B)	25,309,752
Severance Tax	744,982(C)	819,768
Motor Fuel Tax Formula	8,143,711(D)	4,691,000
Other Revenues (Sales, Services)	10,374,998(E)	8,767,208
Federal Aids	12,654,699(F)	11,518,892
Total Revenues	99,062,149	98,215,261
Expenditures		
Resource Management:		
State Funds	49,849,910	48,569,435
Federal Funds	9,608,325	9,460,951
Environmental Standards:		
State Funds	692,969	491,731
Federal Funds		
Enforcement:		
State Funds	10,297,043	9,992,568
Federal Funds	911,305	984,674
Local Support:		
State Funds	14,323,849	7,673,487
Federal Funds	816,454	745,868
Administrative Services:		
State Funds	17,607,671	18,157,437
Federal Funds	1,423,665	1,199,670
Other Activities:		
State Funds	669,255	2,351,192
Total Expenditures	106,200,446(G)	99,627,013
FUND BALANCE	23,836,568	30,974,865
RESERVE FOR ENCUMBRANCES	11,259,056	11,549,778
UNRESERVED BALANCE	$ 12,577,512	$ 19,425,087

The Conservation Fund is a segregated fund which provides the financial resources for many of the activities of the Department of Natural Resources. It provides the funding for fish and wildlife management, forestry, parks and recreation, law enforcement, administrative activities, and a portion of the Wisconsin Conservation Corps program.

(A) The increased revenue is due primarily to an increase in the sale of parks admission stickers and resident and non-resident hunting licenses.

(B) State equalized property values increased by 5.23% to $26,641,236. Act 378, Laws of 1987 changed the timing of the collections so that revenue is received by the state over two fiscal years.

(C) The decrease is due to annual variation in timber harvests related to market conditions for timber from land enrolled in the Forest Cropland or Managed Forest Land Programs.

(D) The increase is due to the transfer of the Recreation Aids-Snowmobile Trail Areas appropriation from the Transportation Fund to the Conservation Fund. Wisconsin Act 31 directed that all encumbrances and unemcumbered balances be transferred as well as the annual transfer.

(E) The increased revenue was generated from the sale of nursery stock, increased investment income through higher interest rates, and pool operations.

(F) The increase in federal revenue is due to increased federal grants.

(G) The expenditure increase is due to new or increased expenditures in Local Waterfront Park Aids, County Forests, Forest Croplands and Managed Forest Land Aids, Recreation Boating Aids, and the transfer of spending authority for Snowmobile Trail Aids from the Transportation Fund to the Conservation Fund.

EXHIBIT B-5
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1989-90		1988-89	
	State Funds	Federal, Local & Agency Funds	State Funds	Federal, Local & Agency Funds
Opening Balance	$ 276,774,310	$ (30,043,173)	$ 258,339,831	$ (14,359,224)
Revenues				
Motor Fuel Taxes (A)	528,218,132		516,820,035	
Vehicle Registration (B)	160,213,048		154,314,142	
Drivers License Fees	16,223,283		15,678,162	
Motor Carrier Fees	3,226,800		2,937,189	
Other Motor Vehicle Fees	7,004,055		6,338,400	
Overweight/Oversize Permits	2,099,736		1,848,996	
Investment Earnings	14,476,352		15,444,467	
Aeronautical Taxes and Fees	8,489,400		6,969,541	
Rail Property Taxes	8,191,333		5,777,224	
Dealers' Licenses	725,236		682,138	
Transportation Commission Assessments	282,268		271,448	
Miscellaneous	3,009,788	57,714	2,270,115	(227,710)
Service Center Operations		7,911,291		6,634,353
Bridge and Highway Assistance - Federal		225,816,717		221,604,775
Bridge and Highway Assistance - Local		36,012,665		21,475,890
Highway Program Operations - Federal		1,848,436		2,049,589
Highway Program Operations - Local		112,624		38,698
Airport Assistance - Federal		20,607,518		14,129,575
Airport Assistance - Local		4,113,290		1,630,881
Railroad Assistance - Federal		1,654,659		1,918,088
Railroad Assistance - Local		2,749,911		684,828
Transit Assistance - Federal		2,713,417		2,650,998
Transit Assistance - Local		293,849		193,756
Wisconsin Development Fund - Local		2,650,848		5,410,903
General Administration and Planning - Federal		6,603,579		5,594,572
General Administration and Planning - Local		115,888		117,156
Hwy. Safety & Enforcement Assessments - Federal		946,938		709,765
Total Revenues	752,159,431	314,209,344	729,351,857	284,616,117
TOTAL AVAILABLE	1,028,933,741	284,166,171	987,691,688	270,256,893
Expenditures				
Local Assistance				
Highway Aids	223,171,995		211,063,850	
Bridge and Highway Improvement	8,073,917	58,369,207	8,270,875	60,416,093
Mass Transit	50,048,409	2,221,714	45,367,369	2,109,858
Railroads	8,333,821	2,214,830	5,118,969	946,620
Driver Training	2,880,764		3,173,936	
Recreational Facilities	1,916,213		1,903,174	
Local Airport Development	5,484,314,	25,707,432	2,993,687	16,988,245
Highway Safety		910,811		745,891
Tourist Information Center Building	70,884			
Total Local Assistance	299,980,317	89,423,994	277,891,860	81,206,707
Aids to Individuals and Organizations				
Wisconsin Development Fund	1,878,351	1,972,223	2,950,872	5,765,215
Railroad Crossings	447,270	1,686,706	2,325,882	1,968,841
Amtrak Service Demonstration Project	120,855			
Harbor Assistance Aids	969,512		292,636	
Elderly and Handicapped	608,780	956,744	45,402	688,503
Total Aids to Individuals and Organizations	$ 4,024,768	$ 4,615,673	$ 5,614,792	$ 8,422,559

The Transportation Fund is a multi-purpose special revenue fund created to provide resources for transportation related facilities and modes with revenues derived from users of transportation facilities. The Department of Transportation is the major agency within the fund although several programs within other state agencies derive revenues from the fund. Transportation facilities and major highway projects are also funded with Revenue Bonds.

(A) Effective April 1, 1989 motor fuel tax decreased from $.209 to $.208 per gallon; and effective April 1, 1990 motor fuel tax increased from $.208 to $.215 per gallon.

(B) Section 84.59, Wisconsin Statutes, provides that vehicle registration revenues derived under s. 341.25 are deposited with a Trustee in a fund outside the State Treasury. Only those funds not required for the repayment of Revenue Bond obligations are considered income to the Transportation Fund. During FY 1988-89 $20.8 million was retained by the Trustee and in FY 1989-90 $23.7 million was retained by the Trustee.

EXHIBIT B-5 (continued)
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1989-90		1988-89	
	State Funds	Federal, Local & Agency Funds	State Funds	Federal, Local & Agency Funds
State Operations (C)				
Highway Improvements (D)	$ 160,466,917	$ 197,441,611	$ 136,572,436	$ 193,751,200
Highway Maintenance	122,565,159	290,240	117,739,860	385,075
Highway Traffic Operations	16,035,648	42,347	15,595,334	85,727
Highway Program Operations	12,917,094	2,019,675	12,142,187	2,088,932
Disadvantaged Business Mobilization Assistance	300,000			
Traffic Enforcement & Inspection	31,325,063	1,366,902	29,020,978	923,219
Motorcycle Safety			163,552	
General Administration & Planning	35,605,029	5,102,487	33,361,944	4,871,221
Transportation Commission	950,059		888,063	
Vehicle Registration & Drivers Licensing	49,739,700	392,362	46,251,494	322,094
Vehicle Inspection & Maintenance	7,439,094		8,413,269	
Debt Repayment & Interest	20,744,516		21,791,228	
Service Centers		8,653,127		8,243,332
Miscellaneous	487,694		779,381	
Total State Operations	458,575,973	215,308,751	422,719,726	210,670,800
Transfer to Conservation Fund (E)	6,443,600		4,691,000	
Total Expenditures (F)	769,024,658	309,348,417	710,917,378	300,300,066
Fund Balance	259,909,083	$ (25,182,246)	276,774,310	$ (30,043,173)
Reserves For Continuing Appropriation Balances				
Local Highway Aids	1,604,648		1,311,530	
Mass Transit Aids	4,371,211		3,834,158	
Wisconsin Development Fund	5,802,694		4,681,045	
Railroad Continuation & Facility Acquisition	4,878,171		7,545,995	
Elderly & Handicapped Capital Aids	1,425,886		1,376,753	
Railroad Crossing Repair Aids	3,202,321		899,576	
Amtrack Service Demonstration Project	494,145			
Transit Corridor Study	1,900,000			
Highway Improvement	133,130,206		124,642,225	
Highway Maintenance	27,227,533		30,694,068	
Highway Traffic Operations	1,662,926		897,067	
Disadvantaged Business Mobilization Assistance			300,000	
Highway Program Operations	623,021		287,766	
Airport Improvements	6,163,134		4,900,747	
Tourist Information Center Building	179,116			
Recreational Facilities Aids	232,100		1,955,413	
Water Resource Management	30,000		30,000	
State Park/Forest Roads (G)	1,710,395		328,210	
Harbor Assistance Aids	697,089		1,166,601	
Driver Education	123,418		482	
Veterans Memorial Grant	300,000		300,000	
Wisconsin Conservation Corps	53,948		19,258	
General Operations & Miscellaneous	3,758,244		3,901,270	
Total Reserves	199,570,206		189,072,164	
UNRESERVED BALANCE	$ 60,338,877		$ 87,702,146	

(C) This statement does not include administrative facilities of $2,271,678 in FY 1988-89 and $1,226,091 in FY 1989-90, which were financed with Revenue Bond proceeds.

(D) Does not include highway improvements of $49,023,824 in FY 1988-89 and $36,900,319 in FY 1989-90.

(E) Chapter 20, 1989 Wisconsin Act 31 provides for an annual transfer from the Transportation Fund to the Conservation Fund of amounts equal to the estimated motor fuel tax and estimated snowmobile gas tax payments.

(F) This statement does not include FY 1989-90 expenditures for temporary funding of administrative facilities of $1,245,923 and highway improvements of $8,078,151, to be financed by future proceeds from revenue bond obligations issued under Section 84.59 Wisconsin Statutes.

(G) The FY 1988-89 Financial Statements have been adjusted to include a carryforward balance of $328,210 associated with Natural Resources-State Park/Forest Roads. This amount was erroneously accounted for as a lapse in the FY 1988-89 Financial Statements.

EXHIBIT B-6
UNIVERSITY OF WISCONSIN SYSTEM

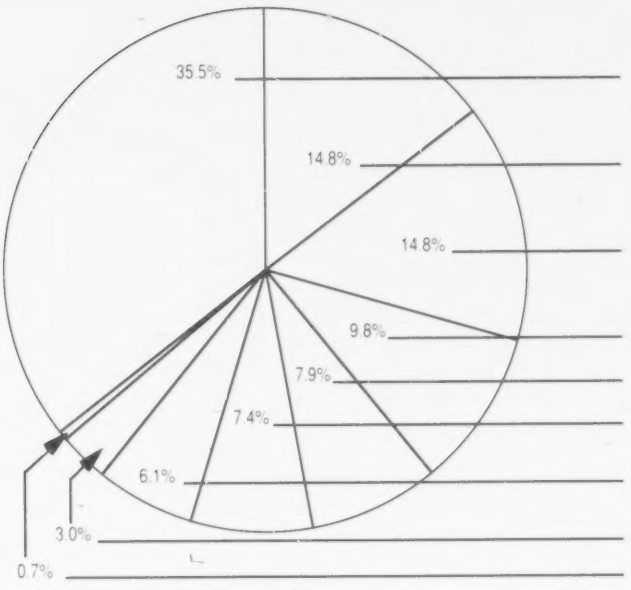
CURRENT FUNDS REVENUES

Total Univ. of Wis. System 1988-89	Total Univ. of Wis. System 1989-90	% Increase (+) Decrease (−)		Unrestricted Funds	Restricted Funds
$ 328,580,469	$ 351,272,428	+ 6.9	Tuition and Fees	$ 351,272,428	
17,364,134	12,874,416	− 25.9	Federal Appropriations	12,874,416	
659,549,375	698,263,198	+ 5.9	State Appropriations	698,263,198	
274,183,411	289,572,927	+ 5.6	Federal Grants and Contracts	55,489,515	234,083,412
90,240,158	112,878,365	+ 25.1	State, Local & Private Grants & Contracts	3,327,836	109,550,529
6,672,570	8,138,147	+ 22.0	Endowment Income		8,138,147
132,658,594	158,872,719	+ 19.8	Educational and Other Sources	158,872,719	
144,736,316	142,920,178	− 1.4	Sales and Services of Auxiliary Enterprises	142,920,178	
175,288,985	189,997,941	+ 8.4	Sales and Services of Hospitals	189,997,941	
$ 1,829,274,012	$ 1,964,790,319	+ 7.4	TOTAL CURRENT FUNDS REVENUES	$ 1,613,018,231	$ 351,772,088

CURRENT FUNDS EXPENDITURES

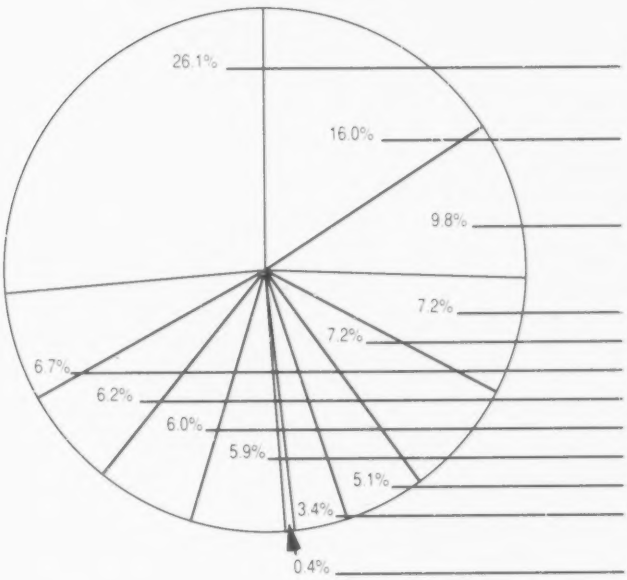
Total Univ. of Wis. System 1988-89	Total Univ. of Wis. System 1989-90	% Increase (+) Decrease (−)		Unrestricted Funds	Restricted Funds
			Educational and General		
$ 485,328,421	$ 513,090,739	+ 5.7	Instruction	$ 493,633,339	$ 19,457,400
285,808,910	314,128,845	+ 9.9	Research	94,368,029	219,760,816
106,810,744	118,415,219	+10.9	Public Service	97,065,379	21,349,840
121,938,016	141,576,467	+16.1	Academic Support	138,156,483	3,419,984
8,336,775	8,351,642	+ 0.2	Farm Operations	8,354,151	(2,509)
110,197,198	121,820,818	+10.5	Student Services	115,982,208	5,838,610
88,109,440	100,879,399	+14.5	Institutional Support	97,907,234	2,972,165
106,828,588	114,968,122	+ 7.6	Operation and Maintenance of Plant	114,682,854	285,268
122,157,257	132,496,085	+ 8.5	Financial Aid	55,331,801	77,164,284
1,435,515,349	1,565,727,336	+ 9.1	Total Educational and General	1,215,481,478	350,245,858
139,890,022	141,394,332	+ 1.1	Auxiliary Enterprises	141,283,949	110,383
164,140,997	192,949,447	+17.5	Hospitals	192,611,147	338,300
			Mandatory Transfers		
57,836,697	55,816,550	− 3.5	Debt Service on Academic Facilities	54,739,003	1,077,547
5,544,271	6,274,562	+13.2	Debt Service on Self-Amortizing Facilities	6,274,562	
4,232,780	4,403,668	+ 4.0	Debt Service on Hospital Facilities	4,403,668	
343,488	302,678	−11.9	Student Loan Matching	302,678	
67,957,236	66,797,458	− 1.7	Total Mandatory Transfers	65,719,911	1,077,547
$ 1,807,503,604	$ 1,966,868,573	+ 8.8	TOTAL CURRENT FUNDS EXPENDITURES	$ 1,615,096,485	$ 351,772,088

Source of Funds Spent: 1989 - 90



State Appropriations	$ 697,907,339
Student Fees	290,473,677
Federal Grants and Contracts	290,324,908
Hospitals	192,701,478
Educational and Other Sources	155,863,623
Auxiliary Enterprises	146,593,829
Gifts, Donations, Endowment Income	120,813,512
Fee Remissions and Compacts	58,877,554
Federal Appropriations	13,312,653
Total	$ 1,966,868,573

How Funds Were Spent: A Functional Breakdown of 1989 - 90 Expenditures



Instruction	$ 513,090,729
Research	314,128,845
Hospitals	192,949,447
Academic Support	141,576,467
Auxiliary Enterprises	141,394,332
Financial Aid	132,496,085
Student Services	121,820,818
Public Service	118,415,219
Operation & Maintenance of Plant	114,968,[illegible]22
Institutional Support	100,879,399
Mandatory Transfers	66,797,458
Farm Operations	8,351,642
Total	$ 1,966,868,573

EXHIBIT B-7
STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND
STATEMENT OF ASSETS AND LIABILITIES
JUNE 30, 1990

	June 30, 1990	June 30, 1989
ASSETS		
Cash:		
U.S. Treasury Trust Fund	$1,106,524,967	$ 878,445,605
In Bank	107,279	98,956
Interest Payment Account		6,248,915
Amounts Receivable From:		
Reimbursable Employers	910,303	795,686
Other States	1,384,016	973,826
Employers (A)	122,032,533	149,986,174
Claimants (Benefit Overpayments)	1,987,536	1,633,910
Special Assessments (B)		148,000
Buildings Constructed with Reed Act Funds	430,248	339,138
Due from State of Wisconsin		157,428
Total Assets	1,233,376,882	1,038,827,638
LIABILITIES		
Cash Overdrafts in Checking Account	4,034,027	1,294,720
Benefits Payable to Claimants (C)	8,229,565	6,911,175
Employer Overpayments Not Refunded	1,552,546	1,510,605
Amounts Due Employers & Federal Government (Benefit Overpayments)	217,801	214,669
Amounts Due Other States	1,647,819	1,443,169
Advances from Federal Government	463,726	121,382
Federal Funds Provided Under Reed Act	1,265,191	1,265,191
Accrued Interest Payable		6,166,464
Due to State of Wisconsin	377,821	258,191
Total Liabilities	17,788,496	19,185,566
FUND BALANCE	1,215,588,386	1,019,642,072
TOTAL LIABILITIES AND FUND BALANCE	$1,233,376,882	$1,038,827,638

The Unemployment Reserve Fund was established by the State of Wisconsin's Unemployment Compensation Law (Chapter 108 of the statutes) to account for contributions received from employers and subsequent benefits paid to employes. The Fund is administered by the Department of Industry, Labor and Human Relations. The costs of administering the Fund are not included in the accompanying financial statements since the federal government provides funds to the State of Wisconsin for such costs out of contributions it receives from employers under the Federal Unemployment Tax Act.

(A) Except for second quarter and delinquent contributions, employer contributions are recorded as revenue when received. Most of the second quarter contributions are based on subsequent cash receipts. Delinquent contributions and a small portion of the estimated second quarter contributions are based on reported or estimated employer information rather than cash receipts.

(B) All loans needed to continue paying benefits were repaid by the end of 1986. The last of the interest payment deferrals on these loans was paid on September 30, 1989. Payment of the interest is funded through a special assessment against employers.

(C) Benefit claims not filed and benefit claims filed by individual claimants but not yet completely processed and paid are recorded as a liability based on known subsequent claim payments and other available information.

EXHIBIT B-7
STATE OF WISCONSIN UNEMPLOYMENT RESERVE FUND
STATEMENT OF CHANGES IN FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1990

	June 30, 1990	June 30, 1989
ADDITIONS		
Employer Contributions	$ 444,630,604	$ 537,057,350
Benefit Reimbursements	14,684,598	15,859,382
Reimbursement from Federal Government	12,989,921	10,386,388
Special Assessments from Employers		16,681,632
Investment Earnings	112,727	524,799
Interest from U.S. Treasury	89,116,334	62,468,052
Forfeitures and Other	1,645,933	1,430,246
Total Additions	563,180,117	644,407,849
DEDUCTIONS		
Benefits Paid:		
Chargeable to Taxable Employers	325,372,903	277,477,160
On behalf of Governmental Units, Nonprofit and Other Organizations	14,684,599	15,964,730
On behalf of United States Government	12,989,921	10,386,388
Allowance for Doubtful Collections:		
Delinquent Employer Contributions	12,655,740	14,940,111
Benefit Overpayments to Claimants	1,025,101	492,939
Special Assessments Against Employers		932,319
Miscellaneous Expenses		177,061
Transfer to State of Wisconsin	505,539	
Total Deductions	367,233,803	320,370,708
Increase in Fund Balance	195,946,314	324,037,141
Fund Balance at July 1, 1989	1,019,642,072	695,604,931
FUND BALANCE at June 30, 1990	$1,215,588,386	$1,019,642,072

EXHIBIT B-8
WISCONSIN RETIREMENT SYSTEM
ACTUARIAL STATEMENT OF ASSETS AND LIABILITIES
DECEMBER 31, 1989

	12/31/89	12/31/88	Increase (Decrease)
Assets and Employer Obligations:			
Net Assets:			
Cash, Investments & Receivables			
Less: Payables & Suspense Items			
Fixed Division	$ 17,192,794,123	$14,501,613,893	$ 2,691,180,230
Variable Division	2,864,227,647	2,401,192,700	463,034,947
Totals	20,057,021,770	16,902,806,593	3,154,215,177
Obligations of Employers			
Unfunded Accrued Liability	1,923,672,637	1,440,035,838	483,636,799
TOTAL ASSETS	21,980,694,407	18,342,842,431	3,637,851,976
Reserves and Surplus:			
Reserves			
Actuarial Present Value of Projected Benefits Payable to Terminated Vested Participants and Active Members:			
Member Normal Contributions	5,417,714,056	4,700,775,860	716,938,196
Member Additional Contributions	131,111,224	117,243,550	13,867,674
Employer Contributions	7,446,602,183	6,281,955,396	1,164,646,787
TOTAL CONTRIBUTIONS	12,995,427,463	11,099,974,806	1,895,452,657
Actuarial Present Value of Projected Benefits Payable to Current Retirees and Beneficiaries:			
Fixed Annuities	4,903,634,668	3,576,760,841	1,326,873,827
Variable Annuities	756,489,452	584,196,028	172,293,424
TOTAL ANNUITIES	5,660,124,120	4,160,956,869	1,499,167,251
Special Death Benefit Reserve	526,094	475,754	50,340
TOTAL RESERVES	18,656,077,677	15,261,407,429	3,394,670,248
Surplus			
Fixed Annuity Reserve Surplus	587,688,666	753,870,193	(166,181,527)
Variable Annuity Reserve Surplus	121,157,319	97,643,987	23,513,332
Undistributed Earnings-Fixed Fund	4,988,819	(7,263,311)	12,252,130
Undistributed Earnings-Variable Fund	24,494,942	19,660,298	4,834,644
Reserve for Market Value Adjustments	2,586,286,984	2,217,523,835	368,763,149
TOTAL SURPLUS	3,324,616,730	3,081,435,002	243,181,728
TOTAL RESERVES AND SURPLUS	$ 21,980,694,407	$18,342,842,431	$ 3,637,851,976

The accompanying notes are an integral part of this statement.

Notes to Exhibit B-8, Wisconsin Retirement System

All eligible State of Wisconsin employes participate in the Wisconsin Retirement System ("System"), a cost-sharing multiple-employer public employe retirement system (PERS). The payroll for employes covered by the system for the year ended December 31, 1989 was $1,532,815,490.

All permanent employes expected to work over 600 hours a year are eligible to participate in the System. Covered employes are required by statute to contribute 5.0% of their salary (5,5% for Executive and Elected Officials, 6.0% for Protective Occupations with Social Security, and 8.0% for Protective Occupations without Social Security), to the plan. Protective occupations with social security, teachers and general category employes are also required to make a 1 percent, non-refundable Benefit Adjustment Contribution to the plan. Employers may make these contributions to the plan on behalf of the employes. Employers are required to contribute the remaining amounts necessary to pay the projected cost of future benefits. The total required contribution for the year ended December 31, 1989 was $214,486,464 which consisted of $135,484,215 or 8.8% of payroll from the employer and $79,002,249 or 5.1% of payroll from employes.

Employes who retire at or after age 65 (55 for protective occupation employes) are entitled to receive a retirement benefit. The benefit is calculated as 1.6% (2.0% for Executives, Elected Officials, and Protective Occupations with social security and 2.5% for protective occupations without social security) of final average earnings for each year of creditable service. Final Average Earnings is the average of the employe's three highest years' earnings. Employes may retire at age 55 (50 for protective occupation employes) and receive reduced benefits. Employes terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefit. Benefits are fully vested upon entry into the System.

The System also provides death and disability benefits for employes. Eligibility for and the amount of all benefits are determined under Chapter 40 of the State Statutes.

The System utilizes the "Entry Age Normal with Frozen Initial Liability" actuarial method in establishing employer contribution rates. Under this method, the Unfunded Accrued Actuarial Liability is affected only by the monthly amortization payments, compound interest, the added liability created by new employer units, and any added liabilities caused by changes in benefit provisions. All actuarial gains or losses arising from the difference between actual and assumed experience are reflected in the determination of the normal cost. The unfunded accrued actuarial liability is being amortized over a 40 year period beginning January 1, 1990. The unfunded liability for the State of Wisconsin as of December 31, 1989 was $542,243,757 or 29.2% of the total system unfunded liability of $1,857,572,215.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employe service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation as of December 31, 1989 for the System as a whole, determined through an actuarial valuation performed as of that date, was $17.549 billion. The System's net assets (at market value) available for benefits on that date were $20.057 billion, leaving assets in excess of pension benefit obligation of $2.508 billion. The State of Wisconsin 1989 contribution represented 31.4% of total contributions required of all participating entities.

Ten-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1990 Comprehensive Annual Financial Report.

Exhibit B-8 provides a comparative actuarial balance sheet for the most recent reporting periods. The 12/31/89 data is unaudited. The 12/31/88 data has been restated to incorporate audit adjustments.

Early Retirement Legislation

Wisconsin Act 13, Laws of 1989, effective May 16, 1989, made significant temporary and permanent changes to the Wisconsin Retirement System. The most significant changes include:

1) An Early Retirement Window - In effect until June 30, 1990, this feature allows general employes and teachers to retire without actuarial discount at age 62 and further reduces this age by the number of years of creditable service in excess of 23 to not younger than age 55 with 30 years of creditable service. Under this feature, employers in the protective category, who have a normal retirement age of 55, may retire at age 50 with 28 years of creditable service.
2) Early Retirement Actuarial Reduction — Beginning July 1, 1990, the early retirement actuarial reduction, (normally .4% per month), is reduced by .001111% for each month of creditable service.
3) Interest Crediting Limitation — Effective 1/1/90, interest credited to employe accounts, for purposes of separation benefits only, is limited to 3% for those employes who first became participants after 12/31/81.
4) Transaction Amortization Account (TAA) Transfer — A one-time transfer of $500 million from the TAA to the retirement system reserves.
5) Accelerated TAA Recognition — The annual amortization of the TAA is increased from 7% to 20%.
6) Fixed Retirement Investment Trust (FRIT) Valuation Changes — All assets in the FRIT are to be valued at current market value. Unrealized appraisal gains and losses, as well as gains and losses on disposition of assets, will be transferred to the TAA. Discounts and premiums on the purchase of securities will no longer be recorded in the TAA.
7) Contribution Rate Risk Sharing — Future increases or decreases in contribution rates must be shared equally by employes and employers except that any contribution rate increase due to this bill must be paid by the employe.
8) Actuarial Assumption for Across-the-Board Salary Increases — The actuarial assumption for future salary increases is decreased from 6.0% to 5.6%.
9) Vesting Requirement — Effective January 1, 1990, a five year vesting requirement for annuities is created for new participants.
10) Participation Requirements — Effective January 1, 1990, (July 1, 1989 for teachers), participation requirements are changed to one-third of full time for one year.

EXHIBIT B-9
STATE BUILDING TRUST FUND
REVENUES AND EXPENDITURES

	1989-90	1988-89
Opening Balance	$ 11,343,533	$ 6,584,261
Revenues:		
Investment Income	943,091	522,261
Federal Aid	30,435	27,421
Miscellaneous	365,707	2,188,090
Net Transfers to or from Capital Improvement Fund	150,551	5,045,216
Net Revenues	1,489,784	7,782,988
TOTAL AVAILABLE	12,833,317	14,367,249
Expenditures:		
Department of Administration	355,853	994,955
State Fair Park	240,000	
Educational Communications Board	20,676	250,671
Historical Society	65,049	10,472
Department of Corrections	594,381	697,245
Department of Health & Social Services	235,452	173,270
Department of Military Affairs	411,500	260,662
Department of Natural Resources	92,550	141,359
Department of Public Instruction	50,658	1,097
University of Wisconsin System	328,384	415,846
Department of Veterans Affairs	94,097	78,139
Transfer of Prior Year Expenditures to the Capital Improvement Fund	(1,033,495)	
Total Expenditures	1,455,105	3,023,716
ENDING BALANCE	$ 11,378,212	$ 11,343,533

EXHIBIT B-10
CAPITAL IMPROVEMENT FUND
REVENUES AND EXPENDITURES

	1989-90	1988-89
Opening Balance	$ 80,874,706	$ 15,050,855
Revenues:		
General Obligation Proceeds:		
Bond Revenue	301,302,438	363,425,695
Investment Income	6,073,200	3,745,822
Federal Aid	1,961,371	2,528,395
Miscellaneous	6,134,246	1,818,617
Interfund Transfer from State Agencies	9,211,645	9,975,957
Net Transfers to/from State Bldg. Trust Fund	(762,368)	(890,200)
Transfers to the Bond Security and Redemption Fund	(1,506,838)	(681,493)
Net Revenues	322,413,694	379,922,793
TOTAL AVAILABLE	403,288,400	394,973,648
Expenditures:		
University of Wisconsin:		
Academic	59,555,616	37,106,603
Self-Amortizing Facilities	12,000,058	9,116,482
Natural Resources:		
Environment	121,733,788	103,552,015
Recreation Facilities	8,715,008	11,777,991
Transportation:		
Administration Facilities	70,465	
Highway Projects	468,049	
Harbor Improvements		39,348
Health and Social Services:		
Mental Health Facilities	5,656,479	3,401,178
Corrections:		
Correctional Facilities	38,165,193	15,521,418
Building Commission:	6,805,630	4,607,924
Educational Communications Facilities	344,516	949,453
Historical Society:		
Historic Sites	536,613	1,323,721
Museum Facilities	309,761	129,191
Public Instruction:	634,014	6,843
School for Visually Handicapped	52,738	83,987
School for Deaf and Blind	342,715	74,722
Military Affairs:		
Armories and Military Facilities	5,147,154	4,758,107
Veterans Affairs:		
Wisconsin Veterans Homes	687,319	227,325
Self-Amortizing Mortgage Loans	35,367,720	29,968,648
State Fair Park:		
Self-Amortizing Facilities	2,200,543	
Arts Board	11,000	
Bonding Services	646,176	905,730
Daily Demand Note, Principal and Interest	63,576,216	90,548,256
Transfers from the State Building Trust Fund	(2,219,067)	
Total Expenditures	360,807,704	314,098,942
ENDING BALANCE	$ 42,480,696	$ 80,874,706

EXHIBIT B-11
VETERANS MORTGAGE LOAN PROGRAM
BALANCE SHEET AS OF JUNE 30

	June 30, 1990	June 30, 1989
ASSETS		
Investments:		
Cash & Investment Pool Shares	$ 149,864,261	$ 49,128,763
Repurchase Agreement		71,643,110
State of Wisconsin Bonds	15,736,869	31,191,157
United States Treasury Notes	7,340,087	19,223,675
	172,941,217	171,186,705
Bond Proceeds:	13,263,645	8,694,628
	186,204,863	179,881,333
Insurance Reserve:		
Real Estate	1,939,248	3,627,347
Land Contracts	186,931	270,655
Other Assets	337,629	300,369
	2,463,808	4,198,371
Mortgages	657,131,753	672,793,115
Other Receivables	7,444,723	10,751,346
TOTAL ASSETS	853,245,147	867,624,165
LIABILITIES & FUND BALANCE		
Bonds Payable	713,205,000	731,945,000
Other Liabilities	531,933	4,615,844
TOTAL LIABILITIES	713,736,933	736,560,844
FUND BALANCE	139,508,214	131,063,321
TOTAL LIABILITIES & FUND BALANCE	$ 853,245,147	$ 867,624,165

The Wisconsin Department of Veterans Affairs Mortgage Loan Program was created by Chapter 208, Laws of 1973. It is a major housing program benefiting Wisconsin veterans. Since inception, the program has provided $1.5 billion for First Mortgage Loans. The funds are a result of the Issuance of State of Wisconsin General Obligation Bonds. The difference between the interest rate paid Bond Holders and the interest rate charged Veteran Mortgagors provides for the program's administrative costs, servicing lenders' fees and reserves. There is a statutory requirement that the program be fully self-supporting.

The financial statements presented show the results of all the transactions of the Veterans Mortgage Loan Repayment Fund and the transactions related to the Veterans Mortgage Loan Program from the Capital Improvement Fund and the Bond Security and Redemption Fund.

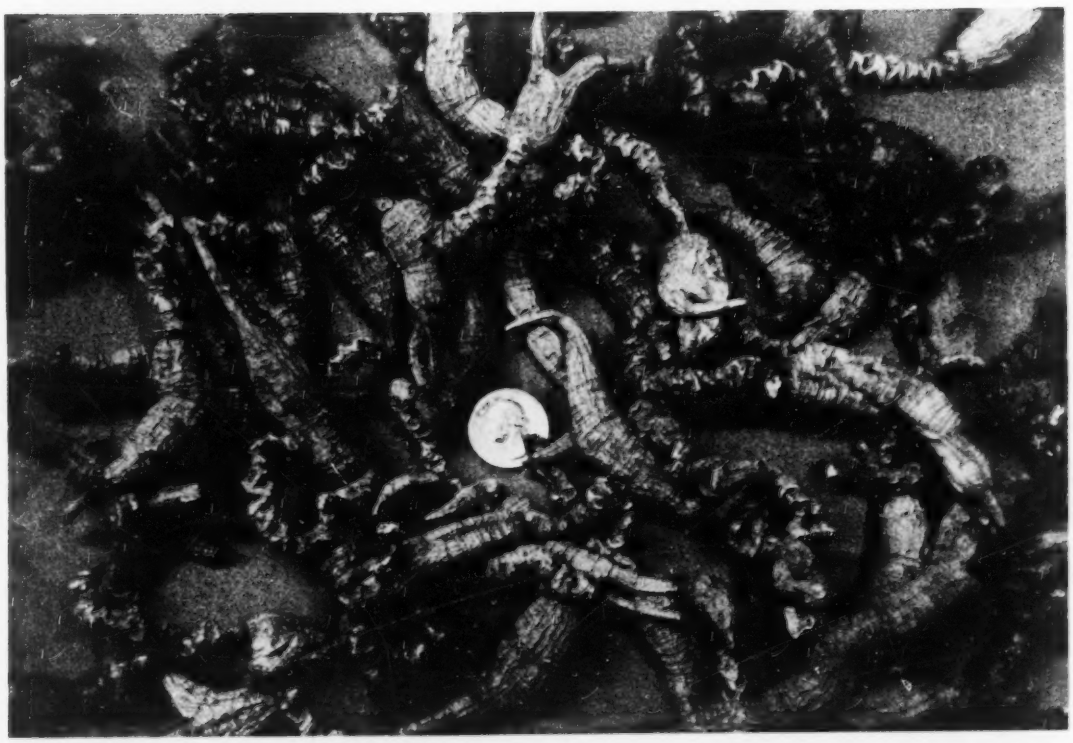
The records of the Department are kept in accordance with the state statutory basis of accounting with the exception of several material assets and liabilities listed in the Balance Sheet. They are:

- State of Wisconsin Bonds valued at lower of cost or par.
- United States Treasury Notes at lower of cost or par.
- Real Estate, Land Contracts and Mortgages: valued at book value.
- Bonds payable valued at the unpaid principal balance of the Bonds Issued on behalf of the Program.

EXHIBIT B-11
VETERANS MORTGAGE LOAN PROGRAM
INCOME STATEMENT FOR PERIOD ENDING JUNE 30

	June 30, 1990	June 30, 1989
REVENUES		
Investments:		
Investment Pool Shares	$ 8,560,370	$ 5,959,510
Repurchase Agreement	6,809,277	6,809,277
State of Wisconsin Bonds	3,102,779	3,345,961
United States Treasury Notes	1,507,022	3,570,602
	19,979,448	19,685,350
Mortgage Interest	45,098,999	46,136,644
Rev. Bond Admin. Reim.	71,621	85,715
Loan Funding Fee	571,391	395,954
TOTAL REVENUES	65,721,459	66,303,663
EXPENDITURES		
Administration:		
Personal Services	1,701,250	1,262,065
Fringe Benefits	528,689	369,873
Materials and Supplies	338,767	252,457
Capital Outlay	28,107	6,658
County Veterans Service Officer Grant	172,200	72,000
Property Management	(165,671)	158,339
	2,603,342	2,121,392
Bond Interest	54,086,688	57,242,952
Costs of Issuance, Bonds	586,536	455,000
TOTAL EXPENDITURES	57,276,566	59,819,344
NET REVENUES (EXPENDITURES)	8,444,893	6,484,319
BEGINNING FUND BALANCE	131,063,321	124,579,002
ENDING BALANCE	$ 139,508,214	$ 131,063,321

Statistical Section



Wisconsin is the nation's leading producer and exporter of the ginseng root. Cultivated almost entirely within the state's Marathon County, the aromatic root is highly valued in China and other Asian countries where it is used as a medicinal herb.

EXHIBIT C-1

GENERAL FUND CASH FLOW

Without corrective action, the General Fund would have experienced a short-term cash flow problem during the first half of the year. The temporary reduction in cash balances was caused by a mismatch between the timing of receipts and disbursements. The majority of receipts were collected in the second half of the year while payments were more evenly spread. This point is illustrated in Figure 1.

Because of this mismatch, an operating note was again necessary in 1989-90. As shown in Figure 2, the General Fund's cash balance would have dropped from an opening balance of $394 million to a yearly low of $-193 million without the note, a reduction of over $587 million.

With the $300 million operating note, this did not occur. The note prevented borrowing from other operating funds and ensured timely payments to local governments and the state's suppliers. The note allowed the state to acquire sufficient funds to offset July, November, and December's sizable cash payments for local assistance. The proceeds of the note and its timely repayment allowed the General Fund to more closely match receipts and payments. The operating note sinking fund payments were met as scheduled and the full amount of the note plus accrued interest was repaid by June 15, 1990.

The operating note served as a cost-effective method of acquiring short-term funds. The note saved the General Fund $7.1 million through increased investment earnings and reduced interfund borrowing.

Figure 1

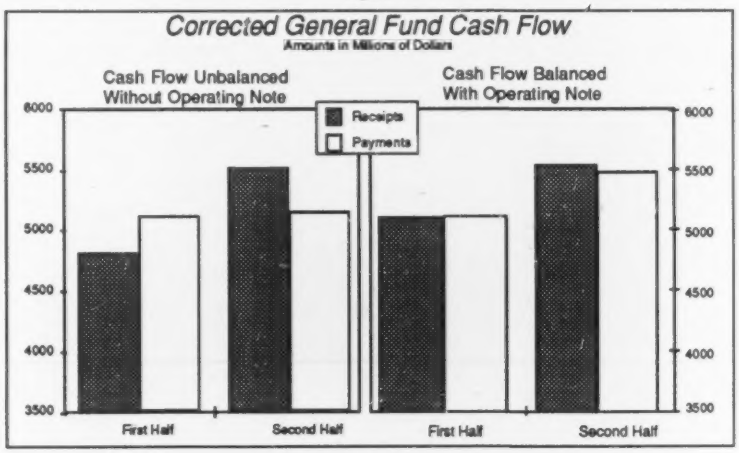


Figure 2

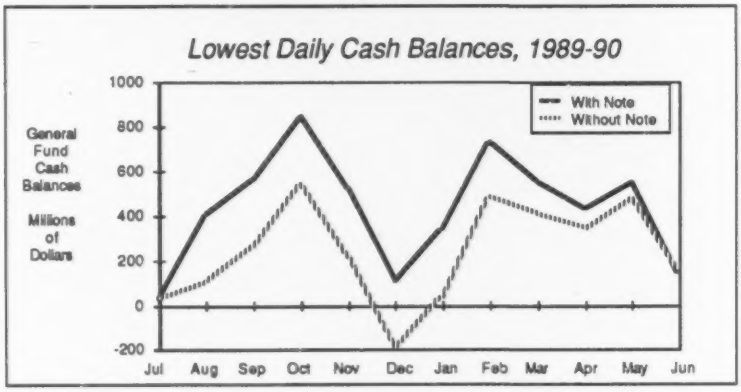


EXHIBIT C-2
STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1989-90
(ROUNDED TO NEAREST DOLLAR)

COUNTY	ESTIMATED TOTAL POP. 01/01/89	LEVIES BASED TAX CREDIT (GENERAL GOVERNMENT AND SCHOOL)	SHARED REVENUE PAYMENT	COUNTY TOTAL
Adams	15,577	$ 1,285,130	$ 1,111,859	$ 2,396,989
Ashland	16,969	827,721	4,020,958	4,848,679
Barron	41,143	2,289,574	6,038,791	8,328,365
Bayfield	14,429	1,058,684	1,241,669	2,300,353
Brown	194,146	11,518,492	34,912,676	46,431,168
Buffalo	14,242	833,369	2,119,610	2,952,979
Burnett	13,267	1,008,731	1,044,924	2,053,655
Calumet	34,729	1,813,713	5,397,583	7,211,297
Chippewa	54,695	2,624,624	10,458,609	13,083,232
Clark	32,749	1,654,069	4,995,458	6,649,528
Columbia	44,983	2,582,839	6,194,435	8,777,274
Crawford	16,608	943,485	2,422,991	3,366,476
Dane	352,999	26,315,274	34,660,398	60,975,671
Dodge	76,509	4,544,264	11,999,761	16,544,025
Door	27,125	2,390,737	1,946,212	4,336,949
Douglas	41,829	2,060,243	9,837,908	11,898,150
Dunn	35,615	1,763,829	6,285,401	8,049,230
Eau Claire	84,269	4,279,966	16,594,659	20,874,625
Florence	4,437	345,924	225,237	571,161
Fond du Lac	90,683	4,673,050	14,396,867	19,069,917
Forest	9,227	500,682	884,380	1,385,062
Grant	51,114	2,671,632	8,385,025	11,056,656
Green	30,515	2,165,447	3,479,808	5,645,255
Green Lake	18,982	1,337,992	2,684,893	4,022,885
Iowa	20,327	1,487,082	2,349,810	3,836,893
Iron	6,436	464,683	912,910	1,377,593
Jackson	16,746	864,184	2,219,026	3,083,209
Jefferson	67,530	3,883,737	10,469,698	14,353,435
Juneau	22,174	1,240,326	3,464,279	4,704,605
Kenosha	124,876	7,147,214	23,622,716	30,769,930
Kewaunee	20,095	1,103,043	3,637,578	4,740,622
LaCrosse	97,453	5,579,543	13,522,570	19,102,114
Lafayette	16,921	1,318,564	1,928,706	3,247,270
Langlade	20,352	1,123,150	3,616,780	4,739,931
Lincoln	27,142	1,404,615	5,517,540	6,922,155
Manitowoc	82,767	4,043,317	17,205,565	21,248,882
Marathon	114,171	6,891,808	16,300,751	23,192,560
Marinette	41,298	2,514,988	6,495,086	9,010,074
Marquette	12,872	799,828	1,061,822	1,861,650
Menominee	4,111	105,490	609,155	714,645
Milwaukee	932,959	73,983,340	255,705,610	329,688,950
Monroe	37,268	1,574,599	5,844,279	7,418,878
Oconto	31,333	1,769,768	4,098,317	5,868,085
Oneida	32,781	2,493,185	2,867,421	5,360,607
Outagamie	139,769	7,932,922	20,429,189	28,362,111
Ozaukee	70,424	5,878,205	5,849,691	11,727,895
Pepin	7,374	488,916	1,204,410	1,693,327
Pierce	33,635	1,813,724	4,468,503	6,282,227
Polk	35,371	2,130,766	3,944,892	6,075,659
Portage	62,454	3,367,559	7,806,519	11,174,078

EXHIBIT C-2 (continued)
STATE PAYMENTS TO LOCALITIES FOR PROPERTY TAX RELIEF AND SHARED REVENUES BY COUNTY 1989-90
(ROUNDED TO NEAREST DOLLAR)

COUNTY	ESTIMATED TOTAL POP. 01/01/89	LEVIES BASED TAX CREDIT (GENERAL GOVERNMENT AND SCHOOL)	SHARED REVENUE PAYMENT	COUNTY TOTAL
Price	16,279	$ 908,727	$ 2,131,767	$ 3,040,494
Racine	171,873	10,656,924	32,222,430	42,879,354
Richland	17,228	1,064,064	2,464,655	3,528,720
Rock	139,977	7,805,116	26,601,999	34,407,115
Rusk	15,582	852,209	2,641,652	3,493,861
St. Croix	49,696	3,252,380	5,030,878	8,283,258
Sauk	46,423	3,096,004	5,788,526	8,884,530
Sawyer	14,180	1,048,034	833,513	1,881,547
Shawano	37,134	1,894,771	4,396,543	6,291,314
Sheboygan	103,895	6,562,652	18,230,521	24,793,173
Taylor	19,450	925,537	2,814,986	3,740,523
Trempealeau	26,487	1,420,265	4,512,426	5,932,692
Vernon	26,402	1,495,688	3,676,261	5,171,948
Vilas	18,178	1,762,764	626,609	2,389,373
Walworth	74,282	5,785,425	6,718,334	12,503,759
Washburn	14,456	951,856	1,401,035	2,352,891
Washington	92,971	5,904,605	9,124,040	15,028,646
Waukesha	300,372	24,354,693	19,598,858	43,953,551
Waupaca	45,457	2,356,030	6,162,246	8,518,276
Waushara	20,026	1,344,546	1,532,595	2,877,141
Winnebago	140,781	8,413,826	21,836,530	30,250,357
Wood	76,545	4,554,855	13,520,658	18,075,513
Total Apportionments		$ 319,305,000	$ 808,360,000	1,127,665,000
Homestead Tax Credit				106,410,166
Farm Property Tax Credit				25,951,754
Earned Income Tax Credit				15,666,453
Cigarette Tax Refunds				3,310,159
Farmers Drought Property Tax				961,442
GRAND TOTAL				$ 1,279,964,974

EXHIBIT C-3
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1989-90	1988-89	1989-90	1988-89
COMMERCE				
DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION				
Soil & Water Resource Management Program	$ 2,831,516	$ 3,926,128		
Wind Erosion Control Aids	74,130			
TOTAL - Department of Agriculture, Trade & Consumer Protection	2,905,646	3,926,128		
DEPARTMENT OF DEVELOPMENT				
Federal Aid			$ 21,027,556	$ 24,054,675
Tourist Information Center Building	70,884			
TOTAL - Department of Development	70,884		21,027,556	24,054,675
INSURANCE, COMMISSIONER OF				
Operations & Benefits	5,296,254	4,953,711		
TOTAL - Insurance, Commissioner of	5,296,254	4,953,711		
TOTAL - COMMERCE	8,272,784	8,879,840	21,027,556	24,054,675
EDUCATION				
EDUCATIONAL COMMUNICATIONS BOARD				
Milwaukee Area Technical College	330,000	330,000		
TOTAL - Educational Communications Board	330,000	330,000		
DEPARTMENT OF PUBLIC INSTRUCTION				
Aid to Public Library Systems	9,563,300	8,773,300		
Youth Alcohol and Drug Abuse Programs		574,000		
Local Assistance (FED)			1,455,009	1,304,118
General Equalization Aids	1,316,879,706	1,227,851,483		
Supplemental State Aid	23,084,200	23,084,200		
Youth Initiatives Program	500,000	500,000		
Aid to Milwaukee Public Schools	4,900,000	3,100,000		
Aids for Handicapped Education	225,363,200	198,064,400		
Bilingual-Bicultural Educational Aids	6,338,600	5,611,500		
Tuition Payments	3,269,294	2,971,497		
Aids for School Lunch & Elderly Nutrition	4,213,767	4,203,090		
Pupil Transportation Aids	17,717,700	17,715,900		
Human Growth & Development Grants	198,000	194,278		
Cooperative Education Service Agencies Aids	607,200	457,200		
Wisconsin Morning Milk Program	269,809	203,178		
Pupil Minimum Competency Tests	253,319	207,241		
Vocational Education Instruction Occup. Comp.	17,320	12,192		
Grants - Preschool to Grade 5 Programs	4,209,575	3,110,000		
Aid for Suicide Prevention		36,000		
Aid - Alcohol/Other Drug Abuse	1,111,759	882,850		
Education for Employment		149,950		
Youth Alcohol & Other Drug Abuse	559,814			
Funds from State Agency (FED) Local Aids	7,401,888	8,163,450		
Merged Attendance Area Aid	500,000			
Federal Aids-Local Aid			147,013,262	133,378,940
General Equalization Aids-Lottery Proceeds	66,748,300	69,358,506		
Driver Education-Local Assistance	2,331,394	2,527,411		
School Library Aids	13,433,549	11,629,096		
Learning Assistance Program Grants	430,000			
Science, Math, & Technology Education Grants	120,613			
Volunteer Mentor Program	100,000			
Aid Suicide Prevention Programs	36,000			
TOTAL - Department of Public Instruction	$1,710,158,307	$1,589,380,722	$148,468,271	$134,683,058

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1989-90	1988-89	1989-90	1988-89
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
Displaced Homemakers - Organizations	$ 234,118	$ 209,608		
Voc. Ed. Instruction Occup. Comp. Programs	64,094	61,624		
State Aid - Voc., Tech. & Adult Education	88,641,000	85,005,700		
Displaced Homemakers Program	297,481	289,555		
Minority Student Retention Grants	34,392			
Incentive Grants	5,136,340	3,049,146		
Aid for Spec. Coll. Trans. Program	1,081,100	970,000		
Fire Schools-Local Assistance	205,380	156,016		
Interagency Project	1,577,232	1,403,440		
Adult Basic Education (FED)			$ 1,947,505	$ 2,096,310
Voc. Educ. Act. (FED)			14,100,021	14,881,954
Special Projects (FED)			324,323	119,469
Driver Education-Local Assistance	226,300	206,300		
EMS Training Aid	175,853	101,200		
Chauffeur Training Grant	76,761	281,625		
TOTAL - Board of Vocational, Technical & Adult Education	97,750,052	91,734,214	16,371,849	17,097,733
TOTAL - EDUCATION	1,808,238,358	1,681,444,936	164,840,120	151,780,791
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Environ. Aids - Septic Tank	1,950,045	2,004,281		
Environ. Aids - Household Hazardous Waste	35,136	41,250		
Environ. Aids - Pt. Source Pollution Abatement	330,864	1,153,373		
Environ. Aids - Scenic Urban Waterways	166,000			
Debt Service - Recreational Boat Bonds	108,041	116,173		
Environmental Aids - Waste Reduction & Recycling	156,773	117,595		
Environmental Aids - Prior to Bond & Sm. Pr.	45,602	53,985		
Environmental Aids - Non-Point Source Grants	5,812,358	4,876,875		
Enforcement Aids - Flood Plain Mapping		17,172		
Debt Service - Principal Repayment & Interest	67,827,793	62,452,320		
Aids in Lieu of Taxes	808,214	726,794		
Debt Service - Combined Sewer/Pollution	9,183,046	6,010,171		
Environmental Plan Aids - Solid Waste Management	139,081	32,586		
Environmental Aids - Spearfishing	2,675,027	328,936		
Wildlife Damage Claims	1,100,000			
Resource Aids - National Forest Income Aid			767,346	414,579
Resource Aids - Pay in Lieu of Taxes			372,031	464,419
Environmental Aids - Federal Funds			1,959,187	844,310
Environmental Aids - Inland Lake Renewal				14,997
Environmental Plan Aids - Fed. Funds			138,000	264,798
Recreational Aids - State Park Building Restoration	25,000			
Resource Aids - County Forest Loans	580,027			
Resource Aids - Forest Croplands & Managed Forest Lands	1,250,000			
Recreational Aids - All Terrain Vehicle Project	77,608	81,648		
Recreational Aids - Fish, Wildlife Forest Aid	5,236	52,371		
Resource Aids - County Forest & Forest Crop	1,039,374	1,402,410		
Resource Aids - County Conservation Aids	130,700	132,951		
Enforcement Aids - Boating Enforcement	500,000	447,500		
Recreational Aids - Water Park Aids	2,850,000			
Recreation Aids - Snowmobile Trail	1,023,232	1,212,990		
Enforcement Aids - Snowmobiling Enforcement	80,169	95,880		
Recreation Aids - Motorcycle Rec. Aids Trails	66,075	243,538		
Aids in Lieu of Taxes	936,589	909,270		
Wildlife Damage - Claim	790,634	1,266,396		
Recreation Aids - All Terrain Vehicle	132,100	113,621		
Recreation & Resource Aids - Federal Funds			770,764	607,737
Enforcement Aids - Fed Funds				40,398
Enforcement Aids - All-Terrain Vehicles	8,783	4,814		
Recreation Aids - Snowmobile Trail Areas	1,613,893			

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1989-90	1988-89	1989-90	1988-89
Recreation Aids - Snowmobile Trails	$ 1,700,112	$ 1,329,493		
Recreation Aids - Rec. Boating Facilities	84,001	460,060		
Recreation Aids - Rec. Boating Projects	2,118,593	908,879		
Recreation Aids - Waterfront Park Aids	261,666			
TOTAL - Department of Natural Resources	105,611,771	86,593,331	$ 4,007,328	$ 2,651,238
DEPARTMENT OF TRANSPORTATION				
Transportation Aids	211,326,393	199,575,888		
Expway Police Aids - State Funds	696,800	663,600		
Connecting Highway Aids	9,692,999	9,299,999		
Flood Damage Aids - State Funds	206,882	217,122		
Lift Bridge Aids	1,092,087	1,192,445		
Transit Operations Aids	45,971,009	41,408,769		
Elderly & Handicapped County Aids	4,077,400	3,958,600		
County Forest Road Aids - State	117,834	114,795		
Reimbursement for Valders State Funds	29,000			
Reimbursement for Bear Creek State Funds	10,000			
Transit Aids - Federal Funds			2,142,225	2,109,858
Highway Safety			910,811	745,892
Employment Transit Aids	79,489			
RR Facility Acquisition-State Funds	7,377,824	3,726,692		
Local Airport Development - State Funds	5,484,314	2,993,687		
Local Bridge Improvement Asst.-State Funds	8,073,917	8,270,875		
Amtrak Service Demonstration Project	120,855			
RR Facilities Acq. & RR Rehab. - Loc. Funds	2,193,632	946,325		
Local Airport Development-Local Funds	5,137,957	1,961,419		
Local Bridge Improvement Asst. - Local Funds	6,649,958	5,431,989		
Local Hwy Improvement Asst. - Local Funds	8,318,273	11,004,324		
RR Facilities Acq. & RR Rehab. - Federal Funds			21,198	295
Local Airport Dev. - Federal Funds			20,569,475	15,026,827
Local Bridge Improvement Asst. - Federal Funds			17,622,300	16,864,647
Local Hwy Improvement Asst. - Fed. Funds			25,778,676	27,115,133
TOTAL - Department of Transportation	316,656,623	290,766,529	67,044,686	61,862,651
TOTAL - ENVIRONMENTAL RESOURCES	422,268,393	377,359,860	71,052,014	64,513,889
HUMAN RELATIONS AND RESOURCES				
DEPARTMENT OF HEALTH & SOCIAL SERVICES				
Radon Aids	32,021	13,453		
Lead Poisoning or Lead Exposure Services	124,200			
Foster Care Youth Aids Supplement			674,600	
Community Youth & Family Aids			550,000	
Reimbursement to Local Units	181,856	215,526		
Community, Social & Mental Hygiene Odd CY	93,699,742	83,883,508		
Community, Social & Mental Hygiene - Even CY	89,541,195	95,042,626		
Income Maintenance Administration	23,040,283	20,997,929		
Incentives to Establish Paternity	113,600	142,000		
Community Youth & Family Aid-Odd Cy	37,346,027	28,088,959		
Community Youth & Family Aid - Even CY	28,994,368	38,159,968		
Indian Aids	209,246	180,765		
Child Care Former Recipients	2,787,085	19,441		
Collection Remittances - Local Units Government	148,923	158,516		
Services for Drivers	4,492,357	4,221,294		
Child Welfare Aids to Local Communities			3,554,321	2,632,498
Weatherization - Aid to Local Communities			883,122	1,009,942
Foster Care Community Aids			11,771,936	9,673,106
Income Maintenance - County Administration			36,301,091	28,750,789
Foster Care Youth Aids Supplement			674,600	1,349,200
Child Welfare Youth Aids Supplement			550,000	1,111,980
Community Options Program - Odd CY	18,001,378	14,306,794		

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1989-90	1988-89	1989-90	1988-89
Community Options Program - Even CY	$ 15,058,680	$ 15,459,429		
Relief to Needy Indians - Administration	637,864	648,858		
General Relief Aids	25,290,152	21,804,664		
Reduction of Paternity Backlog	38,306	40,657		
Cocaine Abuse - County Assess. & Treatment			$ 3,102,773	$ 1,151,439
Elderly Benefit Special Programs	770,301	798,024		
Alcohol, Drug, Mental Health			5,145,361	4,412,740
Social Service Block			48,243,967	48,885,711
Elder Abuse Awareness Camp	22,301			
Gifts/Grants - Local Assistance	1,342,015			
Welfare Fraud and Error Reduction	574,044			
Child Support Incentives			9,231,466	
Child Support - County Admin.			20,708,906	
Children-In-Crisis	15,625			
Community Support Program Grants	21,532			
Grants for Community Programs	580,648			
Child Care Expansion	358,972			
Alcohol & Other Drug Abuse - County			352,927	
Inter-agency & Intra-agency - Local Assistance	661,679	616,041		
TOTAL - Department of Health & Social Services	344,084,400	324,798,452	141,555,070	98,977,406
DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS				
Fire Dues Distribution	6,229,511	5,790,515		
Federal Aid - Employment & Training Local			5,953,090	12,248,182
TOTAL - Dept. of Industry, Labor & Human Relations	6,229,511	5,790,515	5,953,090	12,248,182
DEPARTMENT OF JUSTICE				
Special Prosecutor Cost Reimbursement		10,000		
Aid to Counties for Law Enforcement	60,000			
Drug Law Enforcement	560,626			
Drug Abatement Teams	100,000			
County-Tribal Programs	362,570	270,000		
Law Enforcement Training Fund	3,361,430	2,325,043		
Federal Aid - Flood Control			26,443	26,878
Reimbursement for Victim & Witness Services	1,021,990	587,200		
Crime Victim/Witness Assistance	1,080,300	985,700		
Federal Aid - Victim Assistance			894,798	833,038
TOTAL - Department of Justice	6,546,916	4,177,943	921,240	859,916
DEPARTMENT OF MILITARY AFFAIRS				
Federal Aid - Local Assistance			363,074	
TOTAL - Department of Military Affairs			363,074	
DEPARTMENT OF VETERANS AFFAIRS				
County Grants	287,000	147,000		
TOTAL - Department of Veterans Affairs	287,000	147,000		
TOTAL - HUMAN RELATIONS AND RESOURCES	357,147,827	334,913,911	148,792,474	112,085,504
GENERAL EXECUTIVE FUNCTIONS				
DEPARTMENT OF ADMINISTRATION				
Federal Aid - Local Assistance			667,537	1,228,747
State Emergency Response Commission-Emergency	60,050	515,166		
Anti-Drug Enforcement - Aids & Local Assistance	614,137	549,617		
Project Aids - Private Non Profit			8,039	102,532
Fed. Anti-Drug Enforcement Aids & Local Assistance			1,911,503	1,489,450
Fed. Aid - State Operations	15,461			
Fed. Aid - Local Assistance	10,713			
TOTAL - Department of Administration	$ 700,360	$ 1,064,783	$ 2,587,079	$ 2,820,728

EXHIBIT C-3 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1989-90	1988-89	1989-90	1988-89
ELECTIONS BOARD				
Recount Fees		$ 520		
TOTAL - Elections Board		520		
DEPARTMENT OF REVENUE				
Investment & Local Impact Fund	$ 888	846		
TOTAL - Department of Revenue	888	846		
TOTAL - GENERAL EXECUTIVE FUNCTIONS	701,248	1,066,149	$ 2,587,079	$ 2,820,728
JUDICIAL				
CIRCUIT COURTS				
Drug Court Costs	297,500			
Court Interpreter Fees	49,386	39,037		
Multicounty Prosecution, County Reimbursement		100,000		
TOTAL - Circuit Courts	346,886	139,037		
TOTAL - JUDICIAL	346,886	139,037		
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE & TAX RELIEF				
Shared Revenue Account	807,360,001	791,360,000		
Lost Manufacturing Value Payment	1,000,000			
General Government Tax Credit	146,743,964	145,680,048		
School Levy Tax Credit	172,561,036	173,624,952		
Payments for Municipal Service	13,500,000	12,150,000		
County Assessment Aid	659,692			
TOTAL - Shared Taxes, Revenue & Tax Relief	1,141,824,693	1,122,815,000		
MISCELLANEOUS APPROPRIATIONS				
County Assessment Aid		611,974		
Terminal Tax Distribution	955,997	1,392,277		
Environmental Aids - Point Source Aids Bonding	95,422,903	75,375,776		
Sewer Overflow Aids Bonding	26,310,885	28,176,239		
Local Support - Local Park Aids	552,576			
TOTAL - Miscellaneous Appropriations	123,242,361	105,556,266		
TOTAL - GENERAL APPROPRIATIONS	1,265,067,054	1,228,371,266		
GRAND TOTAL	$3,862,042,550	$3,632,175,000	$408,299,242	$355,255,587

NOTE: Due to certain reclassifications of state expenditures between State Operations, Aids and Local Assistance, amounts in the above exhibit for fiscal year 1988-89 may differ from those published in the prior year's report.

EXHIBIT C-4
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1989-90	1988-89	1989-90	1988-89
COMMERCE				
DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION				
Animal Disease Indemnities	$ 25,647	$ 47,956		
Aid Wisconsin Livestock Breeders Association	27,200	27,200		
Aids County & District Fairs	367,810	368,187		
Research & Development Grants	93,621			
Prem. Aids - World Dairy Expo Inc.	86,600	53,300		
TOTAL - Department of Agriculture, Trade & Consumer Protection	600,878	496,643		
DEPARTMENT OF DEVELOPMENT				
Wisconsin Development Fund	1,800,578	1,985,569		
Wisconsin Development Fund - Major Grants & Loans	6,616,903	7,699,924		
Aid to Forward Wisconsin Inc.	500,000	500,000		
Emp. Ownership Assistance Loans		50,000		
Minority Business Project	179,942			
Pilot Export Development Loans	155,400	32,000		
TOTAL - Department of Development	9,252,824	10,267,493		
INSURANCE, COMMISSIONER OF				
Patients Compensation Claims	25,228,813	16,044,221		
Life Insurance Claims	1,770,072	1,495,991		
Premium Reduction Subsidy	738,378	514,363		
TOTAL - Insurance, Commissioner of	27,737,263	18,054,576		
LOTTERY BOARD				
Prizes	163,216,265	120,187,450		
TOTAL - Lottery Board	163,216,265	120,187,450		
TOTAL - COMMERCE	200,807,230	149,006,161		
EDUCATION				
ARTS BOARD				
State Aids for the Arts	1,029,300	779,300		
Cultural Excellence Awards		250,000		
Challenge Grant Program	400,000			
Rural Arts Grants	40,000			
Arts Incubators	75,000			
Fed. Grants - Aids to Individuals & Organizations			$ 223,006	$ 244,413
TOTAL - Arts Board	1,544,300	1,029,300	223,006	244,413
HIGHER EDUCATIONAL AIDS BOARD				
Tuition Grants	12,839,917	12,216,651		
Loan Forgiveness - Critical Manpower		8,870		
Dental Education Contract	521,700	606,452		
Indian Student Assistance	1,206,614	1,091,034		
Wisconsin Higher Education Grants	21,947,986	20,344,430		
Minority Undergraduate Grants Program-Private	407,603	388,879		
Minority Undergraduate Grants Program-Vocational	209,530	189,879		
Minority Teacher Loans	31,250			
Nursing Student Loans	192,289	93,129		
Federal Aid to Individuals & Organizations			1,830,360	1,862,718

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1989-90	1988-89	1989-90	1988-89
Federal Aids Grants			$ 10,000	
Student Loans - Collection & Administration	$ 226,093	$ 268,241		
Student Loans - Write-off of Defaulted	44,603	7,120		
Federal Interest Payments				$ 763
TOTAL - Higher Educational Aids Board	37,627,585	35,214,686	1,840,360	1,863,481
HISTORICAL SOCIETY				
Humanities Grants	50,000			
TOTAL - Historical Society	50,000			
MEDICAL COLLEGE OF WISCONSIN				
General Program Operations	3,940,536	3,840,983		
Family Medicine & Practice	1,087,400	1,087,400		
TOTAL - Medical College of Wisconsin	5,027,936	4,928,383		
DEPARTMENT OF PUBLIC INSTRUCTION				
Aids for American Indian Schools	69,410	57,809		
Special Olympics	75,000	75,000		
Minority Group Pupil Scholarships	579,500	232,700		
Funds from Other State Agencies - Aid	929,249	979,698		
Federal Funds - Aids			15,917,121	13,875,754
TOTAL - Department of Public Instruction	1,653,159	1,345,207	15,917,121	13,875,754
UNIVERSITY OF WISCONSIN SYSTEM				
Student Aid	902,815	916,648		
Advanced Opportunity Program	3,126,767	2,778,473		
Minority Undergrad Grant Program	1,678,702	1,595,241		
Gifts - Student Loans	2,533,129	1,677,370		
Federal Aid - Work Study			6,965,741	6,996,961
Federal Aid - Education Opportunity Grant			9,144,975	8,895,544
Federal Aid - Student Loans			19,449,185	20,119,561
Pell Grants			50,617,381	51,986,869
Nursing Undergrad Loans			628,877	353,204
Nursing Grad Loans				437
Minority Teacher Loans	72,849	47,299		
Doctoral Student Loans	173,947	151,648		
Pilot Minority Student Tuition Award Program	110,105	103,330		
License Plate Scholarship Program	4,278			
TOTAL - University of Wisconsin System	8,602,592	7,270,009	86,806,159	88,352,576
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
Gifts & Grants	16,750	16,400		
TOTAL - Board of Vocational, Technical & Adult Education	16,750	16,400		
TOTAL - EDUCATION	$ 54,522,322	$ 49,803,986	$ 104,786,646	$ 104,336,224

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1989-90	1988-89	1989-90	1988-89
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Beaver Control-Fish & Wildlife Account	$ 85,073	$ 29,490		
Comp. Well Contamination - Payment	140,412	325,002		
Comp. Well Contamination - Repayment	35,540			
Environ. Plan Aids - Local Water Quality	219,631	263,840		
Environ. Aids - Scenic Urban Waterways		4,351		
Res. Aids - Canadian Agency Migratory	76,344	108,706		
TOTAL - Department of Natural Resources	557,001	731,389		
DEPARTMENT OF TRANSPORTATION				
Elderly & Handicapped Aids - State Funds	608,780	45,402		
Elderly & Handicapped Aids - Local Funds	342,965	180,896		
Elderly & Handicapped Aids - Federal Funds			$ 613,779	$ 507,607
Wisconsin Development Fd - State Funds	1,878,351	2,950,872		
Harbor Services Assistance Grant - State Funds	969,512	292,636		
Railroad Crossing Improvement - State Funds	258,810	2,173,456		
Railroad Crossing Repairs Assistance	188,460	152,425		
Wisconsin Development Fund - Local Funds	1,972,223	5,765,215		
Railroad Crossing Improvement - Local Funds	8,459	2,016		
Railroad Crossing Improvement - Federal Funds			1,678,247	1,966,826
TOTAL - Department of Transportation	6,227,561	11,562,919	2,292,025	2,474,432
TOTAL - ENVIRONMENTAL RESOURCES	6,784,562	12,294,308	2,292,025	2,474,432
HUMAN RELATIONS AND RESOURCES				
DEPARTMENT OF CORRECTIONS				
Purchased Service for Offenders	1,215,735			
Special Living Arrangements	1,357,529			
Inter & Intra Agency Aids	616,844			
TOTAL - Department of Corrections	3,190,108			
CHILD ABUSE & NEGLECT PREV. BOARD				
Early Childhood Family Education Center Grant	142,250			
Grants to Organizations	404,730	559,890		
Federal Aids			26,361	
TOTAL - Child Abuse & Neglect Prev. Board	546,980	559,890	26,361	
ADOLESCENT PREGNANCY PREVENTION & PREGNANCY SERV BOARD.				
Grants to Organizations	427,433	454,607		
TOTAL - Adol. Preg. Prev. & Preg. Serv. Board	427,433	454,607		
DEPARTMENT OF HEALTH & SOCIAL SERVICES				
Rural Cervical Cancer Treatment	25,000			
Medical Assistance - Program Benefit	588,625,015	532,100,881		
Disease Aids	2,146,649	2,286,987		
Facility Appeals Mechanism	546,800	546,800		
Supp. Food Program - Prg. WIC-Benefits	3,070,245	3,010,400		
Acquired Immune Deficiency Syndrome Svcs.	600,577	172,476		
Pregnancy Counseling	237,521	266,881		
AZT & Pentamidine Reimbursement	43,400			
Family Planning	1,097,021	1,146,454		
State Health Insurance Pilot Program	40,869			

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1989-90	1988-89	1989-90	1988-89
Immunization	$ 1,594,996	$ 659,992		
Cancer Control & Prevention	252,922	67,143		
Congenital Disord. Diet Supplement	419,517	299,899		
Health Care Aids	1,372,370	1,489,082		
Federal Aid Facility Appeals Mech.			$ 796,028	$ 797,018
Federal Aids - WIC Aids			31,497,474	27,176,867
Federal Aid - Project Aids Y-ST FD			843,996	1,151,968
Federal Aid - Medical Assistance			834,079,538	734,275,436
Inter/Intra Agency Aids - Program 1	1,237,676	1,229,103		
Health Care Migrant Workers & Family	50,000			
Pregnancy Outreach	168,856	194,778		
Rural Hospital Loan Program	149,875			
Congential Disorders Operation	4,238			
Preventive Health Grant - Aids/LOC			853,291	869,803
Mental/Child Health - Aid & LOC			7,155,086	7,501,716
Purchased Services for Offenders	474,632	1,057,914		
Special Living Arrangements	1,054,275	1,864,191		
Foster Care	2,735,873	2,367,401		
Inter/Intra Agency Aids	551,328	393,450		
Alzheimers Disease Training & Info.	10,075	148,976		
Income Maintenance Payments	161,583,726	168,917,123		
Programs Senior Citizens - Odd CY	4,431,130	1,560,285		
Programs Senior Citizens - Even CY	518,231	4,433,007		
Emergency Assistance Program	1,268,100	1,097,908		
State Supplemental Federal SSI Program	99,054,035	93,625,088		
Child Support Collections	53,901,300	62,304,768		
Youth Diversion Program	268,931	170,070		
Federal Aid - Project Aids			5,140,807	2,437,722
Weatherization - Supp. Federal Aids			5,074,429	4,394,619
Refugee Assistance to Individuals			4,645,120	5,159,949
Federal Aid, Inc. Maint. Pay & Co. Adm.			244,095,034	270,100,858
Federal Program Aids			2,493,792	427,253
Federal Aid - State Foster Care & Adoption			3,247,040	2,631,064
Shelter for Homeless Indiv. & Families	715,366	577,077		
Guardianship Grant Program	172,013	107,672		
Work Exp. & Trng. Project	17,074,017	10,578,881		
Inter/Intra Agency Aids	6,117,062	8,065,156		
State Foster Care & Adoption Serv.	3,769,200	3,210,800		
Emergency Food Assistance		2,203,291		
Domestic Abuse Grants	2,125,942	1,819,133		
Adolescent Parent Services	687,496	762,615		
Relief to Needy Indians - Aids	4,616,021	4,997,357		
Independent Living Center Grant	488,469	412,299		
Federal Drug Abuse Projects			2,344,235	1,970,151
Disability Determinations Aids			3,481,845	3,313,422
Aging Program Aids			16,778,557	20,397,327
Work Incentive Demonstration Program - Aids			23,450,753	16,533,417
Adolescent Parenting Service	524,303	599,835		
Energy Assistance Block - Aids			42,885,152	52,155,249
Community Services Block - Aids			3,229,817	3,683,498
Displaced Homemakers			150,265	133,124
Social Service Block - Project				35,914
Telecommunication Aid for Hearing Impaired	67,244	66,231		
Enterprises for the Blind	448,000	100,000		
State Program Aids/Purchased Service Clients	227,813	231,461		
State Title IB Aids	3,795,803	3,778,643		
Federal Program Aids/Purchased Service Clients			197,716	220,659
Federal Title IB Aids			15,369,856	15,114,572

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1989-90	1988-89	1989-90	1988-89
Federal Project Aids			$ 1,428,682	$ 732,212
Inter/Intra Agency Aids	$ 132,731	$ 98,384		
Domestic Abuse Program Substance Abuse	57,968			
Domestic Abuse Assessment	46,233			
Child Welfare Runaway Program			371,377	
Mental Health Services for CMI	11,292			
State Supplement Employment Opportunity Demo. Projects	94,985			
Three-Quarters House Funding	50,000			
Adolescent Services	119,401			
TOTAL - Department of Health & Social Services	968,876,542	919,019,894	1,249,609,891	1,171,213,819
DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS				
Law Enf., Corr. Officers, Fire Fighters, etc.	2,097,815	308,786		
Assistance for Dislocated Workers	443,301	321,302		
Wisconsin Job Opportunity Business Subsidy Program	1,144,290	277,799		
Service Work Incentive Demonstration Program		908,473		
Federal Aid - Empl. & Training Aids			40,545,158	37,462,379
Petroleum Storage Environmental Remedial Action-Awards	7,249,135	312,018		
Work Injury Supplemental Benefits	1,369,484	1,418,986		
TOTAL - Dept. of Industry, Labor & Human Relations	12,304,025	3,547,364	40,545,158	37,462,379
DEPARTMENT OF JUSTICE				
Awards for Victims of Crimes	929,987	930,000		
Federal Aid - Victim Compensation			364,665	437,259
TOTAL - Department of Justice	929,987	930,000	364,665	437,259
DEPARTMENT OF MILITARY AFFAIRS				
Tuition Grants	96,962	2,364		
State Emergency Response Board; General Fund Loan	517,900			
State Emergency Response Board; Emergency Planning Grants	156,582			
Civil Air Patrol Aids	15,351			
TOTAL - Department of Military Affairs	786,795	2,364		
DEPARTMENT OF VETERANS AFFAIRS				
Vietnam Veterans Education Grants	61,568	74,219		
Veterans Aids & Treatment	1,315,606	1,202,682		
Grants to Vets Organizations	300,823	328,753		
Payments to Vets Organizations for Claims	52,371	40,725		
Home for Needy Veterans	8,819	5,039		
Veterans Memorial Grants		300,000		
Economic Assistance Loans	3,038,459	2,415,160		
Secondary Housing Loans	423,004	825,678		
Revenue Obligation Supplement	3,933,117			
TOTAL - Department of Veterans Affairs	$ 9,133,768	$ 5,192,256		

EXHIBIT C-4 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1989-90	1988-89	1989-90	1988-89
WISCONSIN HOUSING AND ECONOMIC DEVELOPMENT AUTHORITY				
Agriculture Production -Drought Assistance		$ 7,500,000		
TOTAL - Wisconsin Housing and Economic Development Authority		7,500,000		
TOTAL - HUMAN RELATIONS AND RESOURCES	$ 996,195,639	937,206,375	$ 1,290,546,075	$ 1,209,113,457
GENERAL EXECUTIVE FUNCTIONS				
DEPARTMENT OF ADMINISTRATION				
Census Education Assistance	282,359			
Badger State Games-90	115,000			
Disaster Recovery Aid	95,670	239,897		
Civil Air Patrol Aids	3,649	19,000		
Project Aids - Local Assistance			406,304	764,036
Grants to Local Housing Organizations	33,063			
TOTAL - Department of Administration	529,742	258,897	406,304	764,036
ELECTIONS BOARD				
Wisconsin Election Campaign Fund	107,949	875,270		
TOTAL - Elections Board	107,949	875,270		
DEPARTMENT OF EMPLOYE TRUST FUNDS				
Annuity Supplements	668,445	727,238		
TOTAL - Department of Employe Trust Funds	668,445	727,238		
TOTAL - GENERAL EXECUTIVE FUNCTIONS	1,306,135	1,861,405	406,304	764,036
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE & TAX RELIEF				
Homestead Tax Credit	106,410,166	99,449,998		
Farm Property Tax Credit	25,951,754	28,342,642		
Farmer's Drought Property Tax Credit	961,442	18,383,306		
Cigarette Tax Refunds	3,310,159	3,153,329		
Earned Income Tax Credit	15,666,453			
Farmland Tax Relief Credit	17,997,644			
TOTAL - Shared Taxes, Revenue & Tax Relief	170,297,617	149,329,275		
MISCELLANEOUS APPROPRIATIONS				
Election Campaign Payments	439,821	449,211		
Great Lakes Protection Fund Contribution	2,000,000			
TOTAL - Miscellaneous Appropriations	2,439,821	449,211		
TOTAL - GENERAL APPROPRIATIONS	172,737,438	149,778,486		
GRAND TOTAL	$ 1,432,353,326	$ 1,299,950,722	$ 1,398,031,051	$ 1,316,688,148

NOTE: Due to certain reclassifications of state expenditures between State Operations, Aids and Local Assistance, amounts in the above exhibit for fiscal year 1988-89 may differ from those published in the prior year's report.

EXHIBIT C-5
DEBT SERVICE MATURITY SCHEDULE:
AMOUNT DUE ANNUALLY ON GENERAL OBLIGATION
BONDS AND NOTES ISSUED TO JUNE 30, 1990

Fiscal Year	Principal	Interest	Total Debt Service
1990-91	$ 178,000,000.00	$ 153,722,014.20	$ 331,722,014.20
1991-92	164,505,000.00	139,758,557.17	304,263,557.17
1992-93	151,960,000.00	129,126,067.50	281,086,067.50
1993-94	140,820,000.00	119,646,352.50	260,466,352.50
1994-95	134,634,999.80	111,256,807.49	245,891,807.29
1995-96	131,445,000.00	103,007,855.00	234,452,855.00
1996-97	130,105,000.00	95,363,268.75	225,468,268.75
1997-98	127,415,000.00	87,482,212.50	214,897,212.50
1998-99	127,695,000.00	79,651,637.50	207,346,637.50
1999-2000	126,295,000.00	71,167,765.00	197,462,765.00
2000-01	122,075,000.00	62,583,462.50	184,658,462.50
2001-02	118,581,000.00	53,729,216.25	172,310,216.25
2002-03	113,136,000.00	45,186,645.00	158,322,645.00
2003-04	95,726,000.00	37,148,237.50	132,874,237.50
2004-05	86,836,000.00	31,377,661.25	118,213,661.25
2005-06	82,476,000.00	24,995,172.50	107,471,172.50
2006-07	77,226,000.00	19,130,022.50	96,356,022.50
2007-08	66,626,000.00	13,875,437.50	80,501,437.50
2008-09	60,041,000.00	9,034,195.00	69,075,195.00
2009-10	21,846,000.00	4,775,075.00	26,621,075.00
2010-11	4,510,000.00	3,561,552.50	8,071,552.50
2011-12	4,460,000.00	3,199,752.50	7,659,752.50
2012-13	4,790,000.00	2,860,895.00	7,650,895.00
2013-14	5,035,000.00	2,500,527.50	7,535,527.50
2014-15	4,845,000.00	2,158,440.00	7,003,440.00
2015-16	4,925,000.00	1,779,812.50	6,704,812.50
2016-17	5,250,000.00	1,410,437.50	6,660,437.50
2017-18	6,025,000.00	990,600.00	7,015,600.00
2018-19	5,800,000.00	519,187.50	6,319,187.50
2019-20	2,675,000.00	134,100.00	2,809,100.00
TOTALS	$2,305,758,999.80	$1,411,132,967.61	$3,716,891,967.41

Source: Wisconsin Department of Administration.

EXHIBIT C-6

ANNUAL DEBT LIMIT COMPARED TO ACTUAL BORROWING 1980 TO 1989

Calendar Year	Annual Debt Limitation *	Actual Borrowing**	Borrowing As A Percentage Of Limitation
1980	$ 813,613,524	$ 123,500,000	15.2
1981	846,556,650	175,035,000	20.7
1982	886,193,406	250,000,000	28.2
1983	898,135,379	210,300,000	23.4
1984	915,457,101	235,600,000	25.7
1985	922,661,155	440,955,000	47.8
1986	904,310,826	285,985,000	31.6
1987	914,127,417	46,480,000	5.1
1988	949,406,681	247,155,000	26.0
1989	999,046,384	218,535,000	21.9

Sources: * **Wisconsin Legislative Audit Bureau.**
** **Wisconsin Department of Administration.**

EXHIBIT C-7

STATE ASSESSMENT (EQUALIZED VALUE) OF TAXABLE PROPERTY 1981 TO 1990

Calendar Year	Value Of Taxable Property	Rate Of Increase (%)
1981	$ 112,874,220,070	
1982	118,159,120,779	4.7
1983	119,751,383,830	1.4
1984	122,060,946,775	1.9
1985	123,021,487,280	0.8
1986	120,574,776,770	−2.0
1987	121,883,655,590	1.1
1988	126,587,557,530	3.9
1989	133,206,184,580	5.2
1990	141,370,307,160	6.1

Source: Wisconsin Department of Revenue.

EXHIBIT C-8

COMPARISON OF OUTSTANDING INDEBTEDNESS TO EQUALIZED VALUATION OF PROPERTY 1980 TO 1989

Calendar Year	Value Of Taxable Property	Outstanding Indebtedness*	Debt As Percentage Of Equalized Value
1980	$ 108,480,469,889	$ 1,916,176,740	1.77
1981	112,874,220,070	1,950,028,410	1.73
1982	118,159,120,779	2,027,293,532	1.72
1983	119,751,383,830	2,072,493,851	1.73
1984	122,060,946,775	2,153,152,215	1.76
1985	123,021,487,280	2,410,628,460	1.96
1986	120,574,776,770	2,378,658,743	1.97
1987	121,883,655,590	2,351,368,436	1.93
1988	126,587,557,530	2,403,069,811	1.90
1989	133,206,184,580	2,566,497,740	1.93

* Including obligations of nonstock, nonprofit building corporations.

Sources: Wisconsin Department of Revenue.
Wisconsin Legislative Audit Bureau.

EXHIBIT C-9

PER CAPITA STATE GENERAL OBLIGATION DEBT 1980 TO 1989

Year Ending Dec. 31	Outstanding Indebtedness*	Debt Per Capita	Debt Per Capita as % of Per Capita Income
1980	$ 1,916,176,740	$ 407.18	4.14
1981	1,950,028,410	412.53	3.89
1982	2,027,293,532	428.51	3.86
1983	2,072,493,851	438.72	3.77
1984	2,153,152,215	454.25	3.59
1985	2,410,628,460	507.18	3.83
1986	2,378,658,743	499.51	3.58
1987	2,351,368,436	491.40	3.33
1988	2,403,069,811	497.32	3.18
1989	2,566,497,740	527.33	3.15

* Includes obligations of nonstock, nonprofit building corporations.

Sources: Wisconsin Legislative Audit Bureau.
Wisconsin Department of Administration.

One of the state's fastest-growing crop categories is fruits, nuts and berries. Sales of these products increased by 42 percent between 1982 and 1987. Wisconsin farmers grew $4 million worth of strawberries in 1989 and the state now ranks number two among states producing cranberries.

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Appendix

STATE OF WISCONSIN
OPERATIONS BY FUNCTION, AGENCY AND PROGRAM
FISCAL YEARS 1989 AND 1990

STATE OF WISCONSIN
EXHIBIT A
SUMMARY OF 1988-89 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
COMMERCE								
GENERAL FUND - GPR	6,122,810	53,746,648		31,526,635	11,278,499	3,926,128	1,947,382	11,190,815
PR	10,790,396		48,070,858	46,200,600				12,660,655
PR- FED	1,010,071		27,318,065	3,538,134		24,054,675		735,327
SEGREGATED FUNDS	135,709,487	68,906,206-	301,244,763	34,345,025	137,727,662	4,953,711		191,021,644
SEGREGATED FUNDS - FED								
TOTAL	153,632,764	15,159,558-	376,633,686	115,610,394	149,006,161	32,934,514	1,947,382	215,608,441
EDUCATION								
GENERAL FUND - GPR	1,725,949	2335,886,901		691,160,555	47,123,398	1586,735,042	8,949,192	3,644,663
PR	114,188,029		851,327,332	817,711,819	2,680,588	10,605,756		134,517,198
PR- FED	6,180,337-		496,342,578	235,505,675	104,336,224	151,780,791		1,460,448-
SEGREGATED FUNDS	133,408,015	72,631,106	27,040,926	7,280,812		84,104,138		141,695,097
SEGREGATED FUNDS - FED								
TOTAL	243,141,657	2408,518,008	1374,710,836	1751,658,861	154,140,210	1833,225,727	8,949,192	278,396,510
ENVIRONMENTAL RESOURCES								
GENERAL FUND - GPR	29,635,086	123,289,009		42,311,878	593,193	77,931,512	373,369	31,714,143
PR	2,034,140		8,758,079	5,281,840				5,510,379
PR- FED	2,369,612		12,962,125	12,116,430		2,003,103		1,212,204
SEGREGATED FUNDS	284,988,097	10,880,477-	858,167,787	524,761,022	11,701,115	299,428,349		296,384,920
SEGREGATED FUNDS - FED	1,461,765-		260,870,400	203,861,752	2,474,432	62,510,786		9,438,336-
TOTAL	317,565,170	112,408,532	1140,758,391	788,332,922	14,768,741	441,873,749	373,369	325,383,312
HUMAN RELATIONS AND RESOURCES								
GENERAL FUND - GPR	37,813,658	1492,104,120		286,385,921	852,397,439	320,399,802	17,222,099	53,512,518
PR	3,099,813-		325,178,124	229,239,107	77,885,677	14,367,109		586,419
PR- FED	13,307,129-		1499,993,372	161,159,815	1209,113,457	112,085,504		4,327,468
SEGREGATED FUNDS	488,461,575	168,600	170,172,253	201,226,150	6,923,260	147,000		450,506,019
SEGREGATED FUNDS - FED								
TOTAL	509,868,292	1492,272,720	1995,343,749	878,010,992	2146,319,832	446,999,415	17,222,099	508,932,423
GENERAL EXECUTIVE FUNCTIONS								
GENERAL FUND - GPR	1,171,375	102,054,282		100,434,330	967,135		732,916	1,091,275
PR	3,235,928-		81,117,357	77,033,652		1,065,303		217,526-
PR- FED	58,492,312		15,203,833	14,746,630	764,036	2,820,728		55,364,751
SEGREGATED FUNDS	16431,115,346	903,700	3574,364,301	829,932,005	894,270	846		19175,556,226
SEGREGATED FUNDS - FED								
TOTAL	16487,543,104	102,957,982	3670,685,491	1022,146,616	2,625,440	3,886,878	732,916	19231,794,726
JUDICIAL								
GENERAL FUND - GPR	39,825	39,184,225		38,973,702		139,037	69,544	41,767
PR	391,494		1,152,538	1,144,913				399,119
PR- FED	1,368-		12,444	21,269				10,193-
SEGREGATED FUNDS	914,964		71,921	333,368				653,518
SEGREGATED FUNDS - FED								
TOTAL	1,344,916	39,184,225	1,236,903	40,473,252		139,037	69,544	1,084,211

STATE OF WISCONSIN
EXHIBIT A
SUMMARY OF 1989-90 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
COMMERCE								
GENERAL FUND - GPR	11,190,815	51,195,642		31,589,746	10,592,080	2,905,646	1,504,381	15,794,605
PR	12,671,182		51,425,826	52,382,706				11,714,302
PR- FED	735,327		24,912,391	3,932,472		21,027,556		687,690
SEGREGATED FUNDS	191,008,425	87,604,544-	390,895,298	44,761,892	190,215,150	5,367,138		253,954,999
SEGREGATED FUNDS - FED								
TOTAL	215,605,749	36,408,902-	467,233,514	132,666,816	200,807,230	29,300,339	1,504,381	282,151,595
EDUCATION								
GENERAL FUND - GPR	3,644,663	2512,122,387		731,999,802	50,994,312	1714,949,942	10,603,103	7,219,890
PR	134,517,198		946,460,312	916,996,745	3,528,009	10,296,259		150,156,497
PR- FED	1,460,448-		526,267,356	254,642,886	104,786,646	164,840,120		537,256
SEGREGATED FUNDS	141,575,808	70,081,200	33,206,367	8,857,874		82,992,158		153,013,343
SEGREGATED FUNDS - FED								
TOTAL	278,277,221	2582,203,587	1505,934,035	1912,497,308	159,308,968	1973,078,478	10,603,103	310,926,986
ENVIRONMENTAL RESOURCES								
GENERAL FUND - GPR	31,714,143	138,312,567		50,305,774	360,043	90,337,980	1,000,464	28,022,450
PR	5,510,379		8,325,405	6,848,272				6,987,513
PR- FED	1,212,204		16,675,152	10,983,290		3,236,565		3,667,501
SEGREGATED FUNDS	296,572,934	12,717,377-	913,520,731	577,352,744	6,424,519	331,930,414		281,668,612
SEGREGATED FUNDS - FED	9,438,336-		274,460,259	203,395,393	2,292,025	67,815,449		8,480,944-
TOTAL	325,571,326	125,595,191	1212,981,547	848,885,474	9,076,587	493,320,407	1,000,464	311,865,131
HUMAN RELATIONS AND RESOURCES								
GENERAL FUND - GPR	53,627,490	1582,005,386		323,322,217	910,462,487	338,607,996	9,950,538	53,289,639
PR	575,892		342,536,030	255,388,703	67,965,414	18,252,829		1,504,976
PR- FED	4,327,468		1580,781,825	172,424,773	1290,546,075	148,892,475		26,754,030-
SEGREGATED FUNDS	450,475,667	3,833,630	165,361,861	135,586,836	17,767,738	287,000		466,029,584
SEGREGATED FUNDS - FED								
TOTAL	509,006,517	1585,839,017	2088,679,716	886,722,528	2286,741,714	506,040,300	9,950,538	494,070,169
GENERAL EXECUTIVE FUNCTIONS								
GENERAL FUND - GPR	976,303	117,279,029		114,624,475	1,194,537		1,134,830	1,301,489
PR	217,526-		90,376,219	91,301,024		700,360		1,842,691-
PR- FED	55,364,751		14,497,901	17,257,886	406,304	2,587,079		49,611,382
SEGREGATED FUNDS	19175,531,072	1,009,849	2335,521,670	902,232,468	111,598	888		20609,717,637
SEGREGATED FUNDS - FED								
TOTAL	19231,654,599	118,288,878	2440,395,790	1125,415,854	1,712,439	3,288,327	1,134,830	20658,787,817
JUDICIAL								
GENERAL FUND - GPR	41,767	41,985,324		41,643,408		346,886	29,207	7,590
PR	399,119		4,440,687	4,131,148				708,658
PR- FED	10,193-		67,335	56,575				567
SEGREGATED FUNDS	653,518		50,960	372,072				332,406
SEGREGATED FUNDS - FED								
TOTAL	1,084,211	41,985,324	4,558,982	46,203,204		346,886	29,207	1,049,220

STATE OF WISCONSIN
EXHIBIT A
SUMMARY OF 1988-89 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	LOCAL AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
LEGISLATIVE								
GENERAL FUND - GPR	1,179	32,867,471		32,636,907			231,743	
PR	609,299		724,431	708,860				624,870
PR- FED								
SEGREGATED FUNDS								
SEGREGATED FUNDS - FED								
TOTAL	610,478	32,867,471	724,431	33,345,767			231,743	624,870
GENERAL APPROPRIATIONS								
GENERAL FUND - GPR	40,834	1328,723,407		53,750,886	149,778,486	1123,426,974	1,461,151	346,745
PR	32,456,805		27,430,543	39,340,438				20,546,911
PR- FED								
SEGREGATED FUNDS	1060,861,136	6,083,277	201,177,453	367,621,578		1,392,277		899,108,010
SEGREGATED FUNDS - FED								
TOTAL	1093,358,775	1334,806,684	228,607,996	460,712,902	149,778,486	1124,819,251	1,461,151	920,001,666
BUILDING PROGRAMS								
BUILDING TRUST-SEG	6,584,261		7,782,988	3,023,716				11,343,533
CAPITAL IMPROVEMENT-SEG	15,050,855		379,922,793	210,546,927		103,552,015		80,874,706
TOTAL	21,635,116		387,705,781	213,570,644		103,552,015		92,218,239
TOTAL - ALL FUNCTIONS								
GENERAL FUND - GPR	76,550,717	5507,856,062		1277,180,814	1062,138,149	3112,558,495	30,987,395	101,541,925
PR	154,134,422		1343,759,263	1216,661,228	80,566,264	26,038,167		174,628,024
PR- FED	42,383,161		2051,832,416	427,087,951	1314,213,716	292,744,800		60,169,109
SEGREGATED FUNDS	18557,093,735		5519,945,184	2179,070,603	157,246,307	493,578,336		21247,143,673
SEGREGATED FUNDS - FED	1,461,765-		260,870,399	203,861,751	2,474,432	62,510,786		9,438,335-
TOTAL	18828,700,272	5507,856,062	9176,407,264	5303,862,349	2616,638,870	3987,430,586	30,987,395	21574,044,397

STATE OF WISCONSIN
EXHIBIT A
SUMMARY OF 1989-90 OPERATIONS BY FUNCTION, AGENCY AND PROGRAM

	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
LEGISLATIVE								
GENERAL FUND - GPR		37,349,749		37,348,234			1,516	
PR	624,870		639,264	838,885				425,249
PR- FED								
SEGREGATED FUNDS								
SEGREGATED FUNDS - FED								
TOTAL	624,870	37,349,749	639,264	38,187,119			1,516	425,249
GENERAL APPROPRIATIONS								
GENERAL FUND - GPR	346,745	1351,735,169		54,848,986	154,739,794	1141,824,693	296,696	371,745
PR	20,546,911		60,143,633	37,232,322				43,458,223
PR- FED								
SEGREGATED FUNDS	899,108,010	25,397,240	1053,382,511	332,688,125	17,997,644	955,997		1626,245,996
SEGREGATED FUNDS - FED								
TOTAL	920,001,666	1377,132,409	1113,526,144	424,769,433	172,737,438	1142,780,689	296,696	1670,075,963
BUILDING PROGRAMS								
BUILDING TRUST-SEG	11,343,533		1,489,785	1,455,106				11,378,212
CAPITAL IMPROVEMENT-SEG	80,874,706		322,413,694	238,521,340		122,286,364		42,480,696
TOTAL	92,218,239		323,903,479	239,976,446		122,286,364		53,858,908
TOTAL - ALL FUNCTIONS								
GENERAL FUND - GPR	101,541,925	5831,985,253		1385,682,642	1128,343,253	3288,973,141	24,520,734	106,007,407
PR	174,628,024		1504,347,377	1365,119,805	71,493,423	29,249,447		213,112,724
PR- FED	60,169,109		2163,201,958	459,297,883	1395,739,025	340,583,793		27,750,366
SEGREGATED FUNDS	21247,143,673		5215,842,876	2241,828,457	232,516,649	543,819,959		23444,821,484
SEGREGATED FUNDS - FED	9,438,335-		274,460,259	20[illegible],395,393	2,292,025	67,815,449		8,480,944-
TOTAL	21574,044,397	5831,985,253	9157,852,472	5655,324,181	2830,384,376	4270,441,791	24,520,734	23783,211,038

AGENCY / PROGRAM / FUND		BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
AGRICULTURE, TRADE & CONS PROT									
FOOD SAFETY & CONSUMER PROTECT									
GENERAL-GPR		45,403	6,866,300		6,794,345			97,672	19,686
GENERAL-PR	*	1,447,115		3,063,831	3,219,586				1,291,360
GENERAL-PRF	*	187,396		2,010,464	2,176,067				21,793
TRANSPORTATION - SEG	*	300	228,000		225,021				3,279
GROUNWATER FD-SEG	*		224,300		210,236				14,064
ANIMAL HEALTH SERVICES									
GENERAL-GPR	*	29,590	3,557,856		3,465,004	47,956		70,143	4,342
GENERAL-PR	*	1,192,587		1,393,491	1,154,974				1,431,104
GENERAL-PRF	*	10,387		161,642	164,693				7,337
MARKETING SERVICES									
GENERAL-GPR		16,366	2,017,200		2,020,837			173	12,555
GENERAL-PR	*	351,620		4,320,782	4,135,001				537,401
GENERAL-PRF	*			109,007	102,649				6,359
AGRICULTURAL ASSISTANCE									
GENERAL-GPR			449,000			448,687		313	
GENERAL-PR									
STATE FAIR PARK									
GENERAL-PR	*	1,608,073		8,626,535	8,543,932				1,690,675
AGRICULTURAL RESOURCE MGMT									
GENERAL-GPR	*	2,122,464	2,981,200		674,209		3,926,128	8,932	494,395
GENERAL-PR	*	111,967-		1,040,144	503,953				424,224
GENERAL-PRF	*	3,040-		73,500	64,991				5,469
ENVIRONMENTAL FD-SEG									
CENTRAL ADMIN SERVICES									
GENERAL-GPR		20,047	1,651,400		1,575,187			37,597	58,664
GENERAL-PR	*	425,081		1,863,177	1,979,246				309,013
GENERAL-PRF	*	399,647		158,393	205,715				352,325
NON-BUDGET ACCOUNTS									
GENERAL-GPR			189,212		175,481			13,731	
GENERAL-PRF	*								
TRANSPORTATION - SEG		5,000							5,000
AGENCY TOTAL		7,746,069	18,164,468	22,820,967	37,391,127	496,643	3,926,128	228,561	6,689,044
BANKING,COMMISSIONER OF									
SUPV BANKS & RELATED FIN INSTIT									
GENERAL-PR		1,109,925		3,311,682	3,625,751				795,857
AGENCY TOTAL		1,109,925		3,311,682	3,625,751				795,857
CREDIT UNIONS,COMMISSIONER OF									
SUPERVISION OF CREDIT UNIONS									
GENERAL-PR		224,906		1,127,388	1,105,138				247,156
AGENCY TOTAL		224,906		1,127,388	1,105,138				247,156

AGENCY / PROGRAM / FUND	ENCUMBRANCES	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
AGRICULTURE, TRADE & CONS PROT									
FOOD SAFETY & CONSUMER PROTECT									
GENERAL-GPR		19,686	5,997,881		6,001,562			9,523	6,482
GENERAL-PR	*	627,756		2,778,451	2,743,095				663,112
GENERAL-PRF	*	130,240		1,967,441	2,179,543				81,862-
TRANSPORTATION - SEG	*	2,642	252,100		254,617			NOTE A	125
GROUNWATER FD-SEG	*	1,482		1,482-					
ANIMAL HEALTH SERVICES									
GENERAL-GPR	*	3,079	2,820,137		2,695,505	25,647		86,185	15,880
GENERAL-PR	*	1,375,887		1,509,957	2,111,055				774,790
GENERAL-PRF	*	14,592		135,234	148,945				881
MARKETING SERVICES									
GENERAL-GPR		12,555	1,364,400		1,362,210			10,603	4,143
GENERAL-PR	*	527,109		4,364,064	4,597,368				293,805
GENERAL-PRF	*			7,500	7,500				
AGRICULTURAL ASSISTANCE									
GENERAL-GPR			632,300			575,232		690	56,379
GENERAL-PR				193,069					193,069
STATE FAIR PARK									
GENERAL-PR	*								
AGRICULTURAL RESOURCE MGMT									
GENERAL-GPR	*	495,658	5,690,200		2,884,538		2,905,646	81,425	314,149
GENERAL-PR	*	1,306,460		1,848,793	1,803,802				1,351,451
GENERAL-PRF	*	110,234-		558,857	332,700				115,924
ENVIRONMENTAL FD-SEG			265,000		256,577			NOTE A	8,423
CENTRAL ADMIN SERVICES									
GENERAL-GPR		58,664	3,063,500		2,888,789			215,887	17,487
GENERAL-PR	*	155,889		2,272,684	2,366,201				62,373
GENERAL-PRF	*	359,751		257,518	257,004				360,264
NON-BUDGET ACCOUNTS									
GENERAL-GPR			119,400		94,998			24,402	
GENERAL-PRF	*	1,067-		51,874	66,873				16,066-
TRANSPORTATION - SEG		5,000							5,000
AGENCY TOTAL		4,985,150	20,204,918	15,943,961	33,052,982	600,878	2,905,646	428,714	4,145,809
BANKING,COMMISSIONER OF									
SUPV BANKS & RELATED FIN INSTIT									
GENERAL-PR		795,857		4,035,459	3,730,630				1,100,686
AGENCY TOTAL		795,857		4,035,459	3,730,630				1,100,686
CREDIT UNIONS,COMMISSIONER OF									
SUPERVISION OF CREDIT UNIONS									
GENERAL-PR		247,156		1,110,631	1,104,084				253,703
AGENCY TOTAL		247,156		1,110,631	1,104,084				253,703

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
DEVELOPMENT,DEPARTMENT OF								
ECON & COMMUNITY DEVELOPMENT								
GENERAL-GPR	3,676,152	21,533,686		3,919,547	10,267,493		450,676	10,572,123
GENERAL-PR	80,264		437,830	302,804				215,290
GENERAL-PRF	37,086-		24,486,726	401,266		24,054,675		6,301-
IND BLDG CONST LN-SE	151,561		13,392					164,953
TOURISM DEVELOP & PROMOTION								
GENERAL-GPR	204,693	6,580,600		6,769,181			7,653	8,459
GENERAL-PR	19,047		24,645	38,463				5,229
TRANSPORTATION - SEG								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	8,095	1,989,900		1,977,027			377	20,591
GENERAL-PR	439,992		53,893	68,435				425,449
GENERAL-PRF	468,319		200,901	320,338				348,882
AGENCY TOTAL	5,011,037	30,104,186	25,217,386	13,797,062	10,267,493	24,054,675	458,706	11,754,676
INSURANCE,COMMISSIONER OF								
SUPERVISION THE INS INDUSTRY								
GENERAL-PR #	2,047,035		5,395,098	4,790,931				2,651,202
PATIENTS COMPENSATION FUND								
PATIENTS COMP FD-SEG	84,775,055		45,859,828	332,370	16,044,221			114,258,291
LOCAL GOVT PROPERTY INS FD								
LOC GOVT PROP INS-SE	11,630,571		8,490,849	73,305		4,953,711		15,094,404
STATE LIFE INSURANCE FUND								
STATE LIFE INS -SEG	39,093,182		4,926,198	244,712	1,495,991			42,278,677
HLTH INS RISK SHARE PLAN ADMIN								
GENERAL-GPR		573,294			514,363		58,932	
HLTH INS RISK SH-SEG			44,211	44,211				
AGENCY TOTAL	137,545,843	573,294	64,716,184	5,485,529	18,054,576	4,953,711	58,932	174,282,574
PUBLIC SERVICE COMMISSION								
REGULATION OF PUBLIC UTILITIES								
GENERAL-PR	35,459-		8,659,066	8,548,559				75,048
GENERAL-PRF	15,553-		117,432	102,416				536-
AGENCY TOTAL	51,011-		8,776,498	8,650,975				74,512

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
DEVELOPMENT,DEPARTMENT OF								
ECON & COMMUNITY DEVELOPMENT								
GENERAL-GPR	10,572,123	19,647,746		4,753,732	9,252,824		875,009	15,338,305
GENERAL-PR	215,290		386,605	266,620				335,275
GENERAL-PRF	6,301-		21,577,231	488,023		21,027,556		55,351
IND BLDG CONST LN-SE	164,953		15,032					179,985
TOURISM DEVELOP & PROMOTION								
GENERAL-GPR	8,459	8,786,300		8,666,583			122,862	5,314
GENERAL-PR	5,229		97,424	81,970				20,684
TRANSPORTATION - SEG		250,000				70,884		179,116
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	20,591	2,335,400		2,241,729			77,796	36,467
GENERAL-PR	425,449		147,506	245,184				327,772
GENERAL-PRF	348,882		279,222	374,906				253,197
AGENCY TOTAL	11,754,676	31,019,446	22,503,020	17,118,746	9,252,824	21,098,440	1,075,667	16,731,465
INSURANCE,COMMISSIONER OF								
SUPERVISION THE INS INDUSTRY								
GENERAL-PR *	2,661,729		5,412,506	5,659,011				2,415,225
PATIENTS COMPENSATION FUND								
PATIENTS COMP FD-SEG	114,258,291		58,037,485	428,245	25,228,813		NOTE A	146,638,718
LOCAL GOVT PROPERTY INS FD								
LOC GOVT PROP INS-SE	15,094,404		10,133,140	65,729		5,296,254	NOTE A	19,865,560
STATE LIFE INSURANCE FUND								
STATE LIFE INS -SEG	42,278,677		5,388,336	309,741	1,770,072		NOTE A	45,587,199
HLTH INS RISK SHARE PLAN ADMIN								
GENERAL-GPR		738,378			738,378			
HLTH INS RISK SH-SEG			44,582	44,582				
AGENCY TOTAL	174,293,101	738,378	79,016,049	6,507,309	27,737,263	5,296,254		214,506,702
PUBLIC SERVICE COMMISSION								
REGULATION OF PUBLIC UTILITIES								
GENERAL-PR	75,048		8,722,276	9,512,809				715,485-
GENERAL-PRF	536-		77,514	76,978				
AGENCY TOTAL	74,512		8,799,790	9,589,787				715,485-

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
REGULATION AND LICENSING,DEPT								
PROFESSIONAL REGULATION								
GENERAL-PR	1,817,976		4,764,811	5,248,794				1,333,994
AGENCY TOTAL	1,817,976		4,764,811	5,248,794				1,333,994
SAVINGS & LOAN,COMMISSIONER OF								
SUPERV OF SAVINGS & LOAN ASSNS								
GENERAL-PR	54,577		903,868	940,853				17,592
AGENCY TOTAL	54,577		903,868	940,853				17,592
SECURITIES, COMMISSIONER OF								
SECUR & FRANCHISE INVST REG								
GENERAL-PR	122,338		1,376,489	1,364,419				134,408
AGENCY TOTAL	122,338		1,376,489	1,364,419				134,408
STATE FAIR PARK BOARD								
STATE FAIR PARK BOARD								
GENERAL-PR *								
AGENCY TOTAL								
RACING BOARD								
PARI-MULTUEL RACING								
GENERAL-GPR		700,000		430,100			269,900	
GENERAL-PR	2,715-		1,708,128	629,761				1,075,653
AGENCY TOTAL	2,715-	700,000	1,708,128	1,059,861			269,900	1,075,653
LOTTERY BOARD								
LOTTERY BOARD								
GENERAL-GPR		4,657,000		3,725,716			931,284	
LOTTERY BOARD-SEG	53,818	69,358,506-	241,910,285	33,215,171	120,187,450			19,202,976
AGENCY TOTAL	53,818	64,701,506-	241,910,285	36,940,887	120,187,450		931,284	19,202,976
FUNCTION TOTAL	153,632,764	15,159,558-	376,633,686	115,610,394	149,006,161	32,934,514	1,947,382	215,608,441
COMMERCE								
RECAPITULATION								
GPR	6,122,810	53,746,648		31,526,635	11,278,499	3,926,128	1,947,382	11,190,815
PR	10,790,396		48,070,858	46,200,600				12,660,655
PR-F	1,010,071		27,318,065	3,538,134		24,054,675		735,327
SEG	135,709,487	68,906,206-	301,244,763	34,345,025	137,727,662	4,953,711		191,021,644
SEG-F								
TOTAL	153,632,764	15,159,558-	376,633,686	115,610,394	149,006,161	32,934,514	1,947,382	215,608,441

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
REGULATION AND LICENSING,DEPT								
PROFESSIONAL REGULATION								
GENERAL-PR	1,333,994		6,011,845	5,716,091				1,629,747
AGENCY TOTAL	1,333,994		6,011,845	5,716,091				1,629,747
SAVINGS & LOAN,COMMISSIONER OF								
SUPERV OF SAVINGS & LOAN ASSNS								
GENERAL-PR	17,592		888,542	900,877				5,257
AGENCY TOTAL	17,592		888,542	900,877				5,257
SECURITIES, COMMISSIONER OF								
SECUR & FRANCHISE INVST REG								
GENERAL-PR	134,408		1,696,569	1,552,152				278,825
AGENCY TOTAL	134,408		1,696,569	1,552,152				278,825
STATE FAIR PARK BOARD								
STATE FAIR PARK BOARD								
GENERAL-PR *	1,690,675		9,282,756	8,648,696				2,324,735
AGENCY TOTAL	1,690,675		9,282,756	8,648,696				2,324,735
RACING BOARD								
PARI-MULTUEL RACING								
GENERAL-GPR								
GENERAL-PR	1,075,653		666,688	1,343,062				399,278
AGENCY TOTAL	1,075,653		666,688	1,343,062				399,278
LOTTERY BOARD								
LOTTERY BOARD								
GENERAL-GPR								
LOTTERY BOARD-SEG	19,202,976	88,371,644-	317,278,205	43,402,400	163,216,265		NOTE A	41,490,873
AGENCY TOTAL	19,202,976	88,371,644-	317,278,205	43,402,400	163,216,265			41,490,873
FUNCTION TOTAL	215,605,749	36,408,902-	467,233,514	132,666,816	200,807,230	29,300,339	1,504,381	282,151,595
COMMERCE								
RECAPITULATION								
GPR	11,190,815	51,195,642		31,589,746	10,592,080	2,905,646	1,504,381	15,794,605
PR	12,671,182		51,425,826	52,382,706				11,714,302
PR-F	735,327		24,912,391	3,932,472		21,027,556		687,690
SEG	191,008,425	87,604,544-	390,895,298	44,761,892	190,215,150	5,367,138		253,954,999
SEG-F								
TOTAL	215,605,749	36,408,902-	467,233,514	132,666,816	200,807,230	29,300,339	1,504,381	282,151,595

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
ARTS BOARD								
SUPPORT OF ARTS PROJECTS								
GENERAL-GPR	1,800	1,726,200		297,156	1,029,300		1,544	400,000
GENERAL-PR	49,173		164,386	107,437				106,122
GENERAL-PRF	79,949		504,800	301,217	244,413			39,119
AGENCY TOTAL	130,922	1,726,200	669,186	705,810	1,273,713		1,544	545,241
EDUCATIONAL COMMUNICATIONS BD								
INSTRUCTIONAL TECHNOLOGY								
GENERAL-GPR	173,348	6,208,927		5,857,334		330,000	39,250	155,692
GENERAL-PR	531,151		4,602,002	4,592,388				540,765
GENERAL-PRF	80,886-		455,010	514,312				140,188-
AGENCY TOTAL	623,614	6,208,927	5,057,012	10,964,033		330,000	39,250	556,269
HIGHER EDUCATIONAL AIDS BOARD								
STUDENT SUPPORT ACTIVITIES								
GENERAL-GPR		35,464,870			34,939,325		525,545	
GENERAL-PR	41,233		6,620					47,853
GENERAL-PRF	37,314		1,864,391		1,862,718			38,987
ADMINISTRATION								
GENERAL-GPR		969,441			268,241		701,200	
GENERAL-PR	42-		6,928		7,120			235-
GENERAL-PRF	217,971-		1,147,244	1,185,910	763			257,401-
WISC HLTH EDUC- SEG	58,996-		357,675	297,171				1,507
AGENCY TOTAL	198,463-	36,434,311	3,382,857	1,483,082	37,078,167		1,226,745	169,289-
HISTORICAL SOCIETY								
ARCHIVE, RESEARCH & LIBR SERV								
GENERAL-GPR	26,127	2,170,600		2,152,603			10,011	34,113
GENERAL-PR	67,740		417,859	330,218				155,381
GENERAL-PRF	30,269-		263,717	219,124				14,324
HIST SOC TRUST-SEG	90,280		161,025	156,296				95,008
HISTORIC SITES								
GENERAL-GPR	5,233	1,179,780		1,161,598			17,377	6,037
GENERAL-PR	170,698		1,219,310	1,271,581				118,427
GENERAL-PRF	456			6,909				6,453-
HIST SOC TRUST-SEG	188,509		115,656	6,415				297,750
HISTORIC PRESERVATION								
GENERAL-GPR	5,697	307,900		289,230			16,303	8,064
GENERAL-PR	7,506		14,669	10,149				12,025
GENERAL-PRF	326-		367,701	390,406				23,031-

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
ARTS BOARD								
SUPPORT OF ARTS PROJECTS								
GENERAL-GPR	400,000	2,253,900		354,194	1,544,300		5,406	750,000
GENERAL-PR	106,122		282,651	130,066				258,707
GENERAL-PRF	39,119		470,390	245,249	223,006			41,254
AGENCY TOTAL	545,241	2,253,900	753,041	729,510	1,767,306		5,406	1,049,961
EDUCATIONAL COMMUNICATIONS BD								
INSTRUCTIONAL TECHNOLOGY								
GENERAL-GPR	155,692	6,799,939		6,243,223		330,000	86,165	296,242
GENERAL-PR	540,765		4,801,154	4,489,357				852,563
GENERAL-PRF	140,188-		427,517	531,462				244,133-
AGENCY TOTAL	556,269	6,799,939	5,228,671	11,264,041		330,000	86,165	904,672
HIGHER EDUCATIONAL AIDS BOARD								
STUDENT SUPPORT ACTIVITIES								
GENERAL-GPR		37,359,600			37,356,890		2,711	
GENERAL-PR	47,853		49,519-					1,666-
GENERAL-PRF	38,987		1,825,485		1,840,360			24,111
ADMINISTRATION								
GENERAL-GPR		831,193		50,000	226,093		555,100	
GENERAL-PR	235-		44,603	235-	44,603			
GENERAL-PRF	257,401-		1,149,882	1,088,809				196,328-
WISC HLTH EDUC- SEG	1,507		327,673	328,724				456
AGENCY TOTAL	169,289-	38,190,793	3,298,123	1,467,298	39,467,946		557,811	173,427-
HISTORICAL SOCIETY								
ARCHIVE, RESEARCH & LIBR SERV								
GENERAL-GPR	34,113	2,506,500		2,398,044			91,212	51,358
GENERAL-PR	155,381		571,755	455,584				271,552
GENERAL-PRF	14,324		131,373	172,057				26,360-
HIST SOC TRUST-SEG	95,008		142,724	124,467				113,266
HISTORIC SITES								
GENERAL-GPR	6,037	1,291,121		1,234,264			47,177	15,717
GENERAL-PR	118,427		1,347,114	1,406,028				59,513
GENERAL-PRF	6,453-		7,230	777				
HIST SOC TRUST-SEG	297,750		138,990	6,114				430,627
HISTORIC PRESERVATION								
GENERAL-GPR	8,064	647,900		618,174			10,357	27,433
GENERAL-PR	12,025		7,795	5,376				14,444
GENERAL-PRF	23,031-		434,816	450,393				38,607-

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
HISTORICAL SOCIETY								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	3,342	1,302,000		1,246,075			57,759	1,508
GENERAL-PR	410,115		297,395	225,856				481,653
GENERAL-PRF	84,986		96,188	159,579				21,595
HIST SOC TRUST-SEG	3,274,619		547,536	6,942				3,815,212
MUSEUM								
GENERAL-GPR	6,484	1,003,457		1,000,931			3,244	5,766
GENERAL-PR	170,173		595,577	586,056				179,694
GENERAL-PRF	1,211-		174-	1,515-				130
HIST SOC TRUST-SEG	10,547		20,651	20,317				10,880
BURIAL SITE CATLG & EXCAVATION								
GENERAL-GPR	4,038	100,400		103,237			1,056	145
AGENCY TOTAL	4,494,744	6,064,137	4,117,108	9,342,008			105,751	5,228,230
MEDICAL COLLEGE OF WISCONSIN								
TRAINING OF HEALTH MANPOWER								
GENERAL-GPR		5,765,457		570,757	4,928,383		266,317	
AGENCY TOTAL		5,765,457		570,757	4,928,383		266,317	
PUBLIC INSTRUCTION								
EDUCATIONAL LEADERSHIP								
GENERAL-GPR	330,220	31,769,316		21,697,001	365,509	9,347,300	305,857	383,868
GENERAL-PR	871,046		10,972,925	9,306,743	979,698			1,557,530
GENERAL-PRF	369,374-		24,270,210	8,840,290	13,875,754	1,304,118		119,326-
AIDS FOR LOCAL EDUC PROGRAMMING								
GENERAL-GPR		1490,377,687				1487,472,110	2,905,577	
GENERAL-PR	708,923		8,746,345			9,046,300		408,968
GENERAL-PRF	168,992-		133,267,924			133,378,940		280,007-
TRANSPORTATION - SEG *		2,646,700				2,527,411		119,289
LOTTERY BOARD-SEG		69,358,506				69,358,506		
COMMON SCHOOL-SEG	11,088,067		13,212,892			11,629,096		12,671,863
AGENCY TOTAL	12,459,890	1594,152,209	190,470,296	39,844,034	15,220,962	1724,063,780	3,211,434	14,742,185

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
HISTORICAL SOCIETY								
EXECUTIVE & ADMIN SERVICES								
GENERAL-GPR	1,508	1,564,900		1,448,049	50,000		57,633	10,726
GENERAL-PR	481,653		136,497	298,075				320,076
GENERAL-PRF	21,595		44,691	65,600				686
HIST SOC TRUST-SEG	3,815,212		207,040	89,043				3,933,209
MUSEUM								
GENERAL-GPR	5,766	1,107,140		1,070,637			34,837	7,433
GENERAL-PR	179,694		846,660	768,640				257,714
GENERAL-PRF	130		2,756	17,574				14,688-
HIST SOC TRUST-SEG	10,880		7,788	1,055				17,614
BURIAL SITE CATLG & EXCAVATION								
GENERAL-GPR	145	109,800		104,585			5,361	
AGENCY TOTAL	5,228,230	7,227,361	4,027,230	10,734,534	50,000		246,575	5,451,711
MEDICAL COLLEGE OF WISCONSIN								
TRAINING OF HEALTH MANPOWER								
GENERAL-GPR		5,742,520		547,820	5,027,936		166,765	
AGENCY TOTAL		5,742,520		547,820	5,027,936		166,765	
PUBLIC INSTRUCTION								
EDUCATIONAL LEADERSHIP								
GENERAL-GPR	383,868	33,826,133		23,344,202	723,910	9,563,300	186,312	392,277
GENERAL-PR	1,557,530		10,029,741	10,097,406	929,249			560,616
GENERAL-PRF	119,326-		27,583,216	9,994,979	15,917,121	1,455,009		96,782
AIDS FOR LOCAL EDUC PROGRAMMING								
GENERAL-GPR		1609,818,500				1609,568,117	250,383	
GENERAL-PR	408,968		8,511,509			8,513,647		406,830
GENERAL-PRF	280,007-		147,124,054			147,013,262		169,215-
TRANSPORTATION - SEG *		2,551,100				2,331,394	NOTE A	219,706
LOTTERY BOARD-SEG		66,748,300				66,748,300		
COMMON SCHOOL-SEG	12,671,863		14,273,282			13,433,549		13,511,595
AGENCY TOTAL	14,622,896	1712,944,033	207,521,802	43,436,587	17,570,280	1858,626,578	436,695	15,018,591

AGENCY / PROGRAM / FUND		BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
UNIVERSITY OF WISCONSIN SYSTEM									
EDUC-RESEARCH & PUBL SERVICE									
GENERAL-GPR	*	568,126	650,103,267		640,907,795	5,592,639		3,870,209	300,750
GENERAL-PR	*	110,964,954		820,878,171	799,657,296	1,677,370			130,508,459
GENERAL-PRF		5,507,564-		312,926,936	219,777,425	88,352,576			710,629-
TRANSPORTATION - SEG		2,238	61,000		62,756				482
ENVIRONMENTAL FD-SEG									
UNIV TRUST PRIN-SEG		90,571,892		1,454,938					92,026,830
UNIV TRUST INCOM-SEG		28,159,234		11,170,555	6,673,514				32,656,275
UNIVERSITY SYS ADMINISTRATION									
GENERAL-GPR		6,170	8,126,900		8,003,633			110,353	19,085
GENERAL-PR		285,400		1,018,963	903,511				400,851
MINORITY & DISADVANTAGED PROG									
GENERAL-GPR	*	23,291	5,712,200		5,633,128			68,702	33,661
INTERCOLLEGIATE ATHLETICS									
GENERAL-GPR									
GENERAL-PR	*								
AGENCY TOTAL		225,073,740	664,003,367	1147,449,562	1681,619,057	95,622,585		4,049,263	255,235,764
VOCATIONAL, TECH. & ADULT EDUC									
VOC, TECHNICAL & ADULT EDUC									
GENERAL-GPR		572,075	93,598,500		2,240,080		89,585,633	48,888	2,295,974
GENERAL-PR		114,672-		2,275,806	604,918	16,400	1,559,456		19,640-
GENERAL-PRF		11,600		21,050,860	3,990,507		17,097,733		25,781-
TRANSPORTATION - SEG		81,625	564,900		57,400		589,125		
EDUCATIONAL APPROVAL BD.									
GENERAL-PR		24,632		110,376	115,665				19,343
GENERAL-PRF		18,049-		127,772	121,511				11,787-
AGENCY TOTAL		557,211	94,163,400	23,564,814	7,130,080	16,400	108,831,947	48,888	2,258,109
FUNCTION TOTAL		243,141,657	2408,518,008	1374,710,836	1751,658,861	154,140,210	1833,225,727	8,949,192	278,396,510
EDUCATION									
RECAPITULATION									
GPR		1,725,949	2335,886,901		691,160,555	47,123,398	1586,735,042	8,949,192	3,644,663
PR		114,188,029		851,327,332	817,711,819	2,680,588	10,605,756		134,517,198
PR-F		6,180,337-		496,342,578	235,505,675	104,336,224	151,780,791		1,460,448-
SEG		133,408,015	72,631,106	27,040,926	7,280,812		84,104,138		141,695,097
SEG-F									
TOTAL		243,141,657	2408,518,008	1374,710,836	1751,658,861	154,140,210	1833,225,727	8,949,192	278,396,510

AGENCY / PROGRAM / FUND		BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
UNIVERSITY OF WISCONSIN SYSTEM									
EDUC-RESEARCH & PUBL SERVICE									
GENERAL-GPR	*	259,298	687,061,641		677,163,265	902,815		8,623,673	631,187
GENERAL-PR	*	130,133,124		908,395,292	884,590,157	2,537,407			151,400,852
GENERAL-PRF		710,629-		326,301,683	237,597,324	86,806,159			1,187,571
TRANSPORTATION - SEG		482	61,000		61,303				179
ENVIRONMENTAL FD-SEG			35,000		33,617			NOTE A	1,383
UNIV TRUST PRIN-SEG		92,026,830		4,479,754					96,506,583
UNIV TRUST INCOM-SEG		32,656,275		13,629,117	8,143,097				38,142,295
UNIVERSITY SYS ADMINISTRATION									
GENERAL-GPR		19,085	8,646,500		8,506,397			156,073	3,114
GENERAL-PR		400,851		1,089,347	1,052,028				438,170
MINORITY & DISADVANTAGED PROG									
GENERAL-GPR	*	75,113	11,309,700		5,898,496	5,162,370		230,944	93,002
INTERCOLLEGIATE ATHLETICS									
GENERAL-GPR			534,000		522,495			11,505	
GENERAL-PR	*	375,335		7,955,464	12,944,814				4,614,015-
AGENCY TOTAL		255,235,764	707,647,841	1261,850,656	1836,512,992	95,408,751		9,022,196	283,790,322
VOCATIONAL, TECH. & ADULT EDUC									
VOC, TECHNICAL & ADULT EDUC									
GENERAL-GPR		2,295,974	100,711,400		2,495,958		95,488,525	81,491	4,941,400
GENERAL-PR		19,640-		2,376,626	616,518	16,750	1,782,612		58,893-
GENERAL-PRF		25,781-		20,625,671	4,336,755		16,371,849		108,714-
TRANSPORTATION - SEG			685,800		70,455		478,915	NOTE A	136,430
EDUCATIONAL APPROVAL BD.									
GENERAL-PR		19,343		113,623	142,932				9,965-
GENERAL-PRF		11,787-		138,592	141,908				15,103-
AGENCY TOTAL		2,258,109	101,397,200	23,254,513	7,804,525	16,750	114,121,900	81,491	4,885,156
FUNCTION TOTAL		278,277,221	2582,203,587	1505,934,035	1912,497,308	159,308,968	1973,078,478	10,603,103	310,926,986
EDUCATION									
RECAPITULATION									
GPR		3,644,663	2512,122,387		731,999,802	50,994,312	1714,949,942	10,603,103	7,219,890
PR		134,517,198		946,460,312	916,996,745	3,528,009	10,296,259		150,156,497
PR-F		1,460,448-		526,267,356	254,642,886	104,786,646	164,840,120		537,256
SEG		141,575,808	70,081,200	33,206,367	8,857,874		82,992,158		153,013,343
SEG-F									
TOTAL		278,277,221	2582,203,587	1505,934,035	1912,497,308	159,308,968	1973,078,478	10,603,103	310,926,986

AGENCY PROGRAM FUND		BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
BOUNDARY AREA COMMISSION									
BOUNDARY AREA COOPERATION									
GENERAL-GPR			99,500		98,911			589	
AGENCY TOTAL			99,500		98,911			589	
LOWER WISCONSIN RIVERWAY									
CONTROL LAND DEV & USE									
GENERAL-GPR									
AGENCY TOTAL									
NATURAL RESOURCES,DEPT OF									
RESOURCE MANAGEMENT									
GENERAL-GPR		728,550	13,984,630		13,386,884			89,956	1,236,341
GENERAL-PR		59,946		302,888	485,317				122,484-
TRANSPORTATION - SEG		215,499	1,850,000		1,192,821				872,678
NATURAL RESOURCE-SEG	*	5,987,141	48,888,469	512,695	48,539,945	29,490			6,818,871
NATURAL RESOURCE-SEG	F	1,071,088-		9,215,149	9,460,951				1,316,890-
ENVIRONMENTAL STANDARDS									
GENERAL-GPR		1,343,581	14,246,800		14,083,330	325,00		93,216	1,088,833
GENERAL-PR		1,953,941		5,950,058	2,225,552				5,678,447
GENERAL-PRF		418,225		6,433,734	7,009,608				157,649-
TRANSPORTATION - SEG	*	1,225	37,425		37,966				684
NATURAL RESOURCE-SEG	*	57,829	571,500		491,731				137,597
WASTE MANAGEMENT-SEG		4,304,214		979,415					5,283,628
GROUNWATER FD-SEG	*	818,850	595,551-	2,715,881	1,928,629				1,010,552
ENVIRONMENTL RPR-SEG	*	3,278,429	43,800-	2,446,469	1,950,155				3,730,944
ENVIRONMENTL RPR-SEG	F	45,382		694,147	616,749				122,780
ENVIRON CLEAN-UP-SEG	*		34,600		33,817				783
CLEAN WATER FD-SEG									
ENVIRONMENTAL FD-SEG									
ENVIRONMENTAL FD-SEG	F								
RECYCLING FUND - SEG									
ENFORCEMENT									
GENERAL-GPR		4,235	4,221,400		4,146,062			55,586	23,987
GENERAL-PR		28,833-		142,021	187,785				74,597-
GENERAL-PRF		1,003-		317,114	320,960				4,849-
TRANSPORTATION - SEG									
NATURAL RESOURCE-SEG	*	64,296	10,242,099		9,992,568				313,827
NATURAL RESOURCE-SEG	F	516,019		369,404	984,674				99,251-
GROUNWATER FD-SEG	*		39,100		38,772				328
ENVIRONMENTL RPR-SEG	*	394	43,800		43,869				325
ENVIRONMENTAL FD-SEG									
LOCAL SUPPORT									
GENERAL-GPR		25,712,315	80,785,659		984,700	268,191	77,931,512	82,425	27,231,146
GENERAL-PRF		288,409-		3,759,035	1,125,280		2,003,103		342,244
TRANSPORTATION - SEG		2,085,686	1,772,900				1,903,173		1,955,413
NATURAL RESOURCE-SEG	*	5,785,977	10,983,380		806,135	108,706	6,758,646		9,095,870

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
BOUNDARY AREA COMMISSION								
BOUNDARY AREA COOPERATION								
GENERAL-GPR		111,300		111,299			1	
AGENCY TOTAL		111,300		111,299			1	
LOWER WISCONSIN RIVERWAY								
CONTROL LAND DEV & USE								
GENERAL-GPR		89,800		65,331			21,972	2,497
AGENCY TOTAL		89,800		65,331			21,972	2,497
NATURAL RESOURCES,DEPT OF								
RESOURCE MANAGEMENT								
GENERAL-GPR	1,236,341	15,176,151		14,200,936			109,136	2,102,420
GENERAL-PR	122,484-		1,201,412	1,199,779				120,851-
TRANSPORTATION - SEG	872,678	1,850,000		982,283				1,740,395
NATURAL RESOURCE-SEG *	5,701,496	50,292,206	187,987	49,793,543	85,073		NOTE A	6,303,071
NATURAL RESOURCE-SEG F	1,316,890-		10,306,728	9,579,618				589,781-
ENVIRONMENTAL STANDARDS								
GENERAL-GPR	1,088,833	16,883,906		16,342,677	140,412		174,785	1,314,864
GENERAL-PR	5,678,447		5,316,485	3,819,817				7,175,114
GENERAL-PRF	157,649-		9,331,856	7,227,931				1,946,276
TRANSPORTATION - SEG *		40,200		40,200				
NATURAL RESOURCE-SEG *	118,792	879,400		692,969			NOTE A	305,223
WASTE MANAGEMENT-SEG	5,283,628		1,965,285	50,362				7,198,551
GROUNWATER FD-SEG *	1,037,607		751,041-	286,566				
ENVIRONMENTL RPR-SEG *	3,731,269		1,875,947	5,607,216				
ENVIRONMENTL RPR-SEG F	122,780		122,780-					
ENVIRON CLEAN-UP-SEG *		81,500		81,500				
CLEAN WATER FD-SEG		732,300		678,429			NOTE A	53,871
ENVIRONMENTAL FD-SEG		995,187-	15,977,263	6,735,876			NOTE A	8,246,200
ENVIRONMENTAL FD-SEG F			1,813,435	1,500,181				313,255
RECYCLING FUND - SEG		50,273-	50,273					
ENFORCEMENT								
GENERAL-GPR	23,987	5,129,300		5,078,674			21,112	53,501
GENERAL-PR	74,597-		218,877	313,295				169,015-
GENERAL-PRF	4,849-		370,957	370,481				4,374-
TRANSPORTATION - SEG		115,000		115,000				
NATURAL RESOURCE-SEG *	24,540	10,686,500		10,297,043			NOTE A	413,997
NATURAL RESOURCE-SEG F	99,251-		841,684	911,305				168,871-
GROUNWATER FD-SEG *								
ENVIRONMENTL RPR-SEG *								
ENVIRONMENTAL FD-SEG		133,100		131,317			NOTE A	1,783
LOCAL SUPPORT								
GENERAL-GPR	27,231,146	89,016,469		2,765,740	219,631	90,337,980	596,437	22,327,828
GENERAL-PRF	342,244		3,690,293	278,351		3,236,565		517,621
TRANSPORTATION - SEG	1,955,413	192,900				1,916,213		232,100
NATURAL RESOURCE-SEG *	8,178,763	15,200,652		889,926	76,344	13,357,578	NOTE A	9,055,567

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
NATURAL RESOURCES,DEPT OF								
LOCAL SUPPORT								
NATURAL RESOURCE-SEG F	94,440		678,449	97,733		648,135		27,021
CLEAN WATER FD-SEG								
ENVIRONMENTAL FD-SEG								
RECYCLING FUND - SEG								
ADMINISTRATIVE SERVICES								
GENERAL-GPR	232,321	7,497,621		7,505,476			49,937	174,529
GENERAL-PR	700		1,048,314	1,050,363				1,349-
GENERAL-PRF	2,240,799		2,452,242	3,660,582				1,032,459
NATURAL RESOURCE-SEG *	1,954,224	17,547,576	613,942	18,157,437				1,958,306
NATURAL RESOURCE-SEG F	1,663,343		1,255,891	1,199,670				1,719,564
GROUNWATER FD-SEG *		189,751		183,155				6,596
ENVIRONMENTAL FD-SEG								
RESOURCE MANAGEMENT								
NATURAL RESOURCE-SEG *	17,075,307	88,521,125-	85,441,156	1,895,913				12,099,425
AGENCY TOTAL	75,253,537	123,776,234	125,328,002	153,824,589	731,389	89,244,569	371,120	80,186,106
TRANSPORTATION, DEPT. OF								
AIDS								
TRANSPORTATION - SEG *	6,294,832	264,482,000	193,756		226,299	256,431,219		14,313,070
TRANSPORTATION - SEG F	120,716-		3,360,764		507,607	2,855,749		123,308-
LOCAL TRANSPORTATION ASSISTANCE								
TRANSPORTATION - SEG *	24,203,951	27,424,700	22,097,354		11,336,621	34,335,310		28,054,075
TRANSPORTATION - SEG F	1,898,722-		58,019,597		1,966,826	59,006,902		4,852,852-
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	131,311,438	287,404,389	7,143,846	291,636,320				134,223,353
TRANSPORTATION - SEG F	64,722-		181,682,429	185,531,610				3,913,903-

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
NATURAL RESOURCES,DEPT OF								
LOCAL SUPPORT								
NATURAL RESOURCE-SEG F	27,021		694,918	45,691		770,764		94,515-
CLEAN WATER FD-SEG		797,500-	1,936,751	1,094,013			NOTE A	45,238
ENVIRONMENTAL FD-SEG		155,000			35,540			119,460
RECYCLING FUND - SEG		50,273						50,273
ADMINISTRATIVE SERVICES								
GENERAL-GPR	174,529	9,011,641		8,838,618			67,293	280,259
GENERAL-PR	1,349-		1,012,214	884,150				126,715
GENERAL-PRF	1,032,459		3,282,046	3,106,528				1,207,977
NATURAL RESOURCE-SEG *	1,704,706	16,914,709	711,259	17,607,671			NOTE A	1,723,003
NATURAL RESOURCE-SEG F	1,719,564		811,369	1,423,665				1,107,268
GROUNWATER FD-SEG *	2,607			2,607				
ENVIRONMENTAL FD-SEG		193,807		183,896			NOTE A	9,911
RESOURCE MANAGEMENT								
NATURAL RESOURCE-SEG *	14,697,943	94,277,866-	85,404,334	261,108				5,563,303
AGENCY TOTAL	80,209,721	136,614,188	146,127,552	173,418,961	557,001	109,619,099	968,762	78,387,638
TRANSPORTATION, DEPT. OF								
AIDS								
TRANSPORTATION - SEG *	6,504,060	275,489,387	370,208		951,745	273,299,893	NOTE A	8,112,018
TRANSPORTATION - SEG F	123,308-		3,583,996		613,779	3,053,037		206,127-
LOCAL TRANSPORTATION ASSISTANCE								
TRANSPORTATION - SEG *	26,901,167	35,296,700	27,890,348		5,275,816	43,356,730	NOTE A	41,455,670
TRANSPORTATION - SEG F	4,852,852-		66,624,670		1,678,247	63,991,649		3,898,078-
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	133,224,513	312,248,426	17,748,989	327,912,222			NOTE A	135,309,707
TRANSPORTATION - SEG F	3,913,903-		183,302,661	183,184,188				3,795,430-

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
TRANSPORTATION, DEPT. OF								
GENL TRANSPORTATION OPERATIONS								
TRANSPORTATION - SEG *	999,472-	32,221,200	6,751,992	40,931,461				2,957,742-
TRANSPORTATION - SEG F	416,386-		4,607,293	4,725,053				534,146-
MOTOR VEHICLE SER & ENFORCEMENT								
GENERAL-PR	98,508		746,881	809,556				35,832
TRANSPORTATION - SEG *	3,490,408	81,995,500	483-	83,549,456				1,935,969
TRANSPORTATION - SEG F	209,317-		987,279	1,245,313				467,351-
DEBT SERVICES								
TRANSPORTATION - SEG		21,791,228		21,791,228				-
COMMISSIONER OF TRANSPORTATION								
TRANSPORTATION - SEG *		903,900		888,063				15,837
COLLECTION OF STATE TAXES								
TRANSPORTATION - SEG *			522,187,880					522,187,880
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	78,897,818	730,681,619-	207,083,883					444,699,918-
AGENCY TOTAL	240,587,622	14,458,702-	1014,862,470	631,108,060	14,037,351	352,629,180		243,216,799
WISCONSIN CONSERVATION CORPS								
CORPS ENROLLEE SUPPORT								
GENERAL-GPR	1,614,083	2,346,900		2,001,676				1,959,308
GENERAL-PR	50,122-		567,693	523,266				5,695-
TRANSPORTATION - SEG	125,836	250,000		356,578				19,258
NATURAL RESOURCE-SEG	34,214			29,247				4,967
ADMINISTRATION								
GENERAL-GPR		106,500		104,840			1,660	
NATURAL RESOURCE-SEG *		288,100		285,756				2,344
GIFTS AND RELATED SUPPORT								
GENERAL-PR			225					225
AGENCY TOTAL	1,724,011	2,991,500	567,918	3,301,362			1,660	1,980,407
FUNCTION TOTAL ENVIRONMENTAL RESOURCES	317,565,170	112,408,532	1140,758,391	788,332,922	14,768,741	441,873,749	373,369	325,383,312
RECAPITULATION								
GPR	29,635,086	123,289,009		42,311,878	593,193	77,931,512	373,369	31,714,143
PR	2,034,140		8,758,079	5,281,840				5,510,379
PR-F	2,369,612		12,962,125	12,116,430		2,003,103		1,212,204
SEG	284,988,097	10,880,477-	858,167,787	524,761,022	11,701,115	299,428,349		296,384,920
SEG-F	1,461,765-		260,870,400	203,861,752	2,474,432	62,510,786		9,438,336-
TOTAL	317,565,170	112,408,532	1140,758,391	788,332,922	14,768,741	441,873,749	373,369	325,383,312

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
TRANSPORTATION, DEPT. OF								
GENL TRANSPORTATION OPERATIONS								
TRANSPORTATION - SEG *	3,337,634-	34,273,700	8,027,179	43,340,876			NOTE A	4,377,631-
TRANSPORTATION - SEG F	534,146-		4,946,832	4,991,483				578,796-
MOTOR VEHICLE SER & ENFORCEMENT								
GENERAL-PR	35,832		18,185	54,087				69-
TRANSPORTATION - SEG *	1,771,505	90,158,400		88,329,887			NOTE A	3,600,018
TRANSPORTATION - SEG F	467,351-		1,656,747	1,759,264				569,868-
DEBT SERVICES								
TRANSPORTATION - SEG		20,744,516		20,744,516				
COMMISSIONER OF TRANSPORTATION								
TRANSPORTATION - SEG *	309	994,200		950,059			NOTE A	44,450
COLLECTION OF STATE TAXES								
TRANSPORTATION - SEG *			532,576,300				NOTE A	532,576,300
STATE HIGHWAY FACILITIES								
TRANSPORTATION - SEG *	88,175,347	783,901,226-	219,549,633				NOTE A	476,176,246-
AGENCY TOTAL	243,383,541	14,695,897-	1066,295,748	671,266,581	8,519,586	383,701,308		231,495,917
WISCONSIN CONSERVATION CORPS								
CORPS ENROLLEE SUPPORT								
GENERAL-GPR	1,959,308	2,732,100		2,750,327				1,941,081
GENERAL-PR	5,695-		558,181	577,143				24,656-
TRANSPORTATION - SEG	19,258	277,400		242,711				53,948
NATURAL RESOURCE-SEG	4,967		16	4,967				16
ADMINISTRATION								
GENERAL-GPR		161,900		152,171			9,729	
NATURAL RESOURCE-SEG *		304,400		295,983			NOTE A	8,417
GIFTS AND RELATED SUPPORT								
GENERAL-PR	225		50					275
AGENCY TOTAL	1,978,064	3,475,800	558,247	4,023,302			9,729	1,979,080
FUNCTION TOTAL	325,571,326	125,595,191	1212,981,547	848,885,474	9,076,587	493,320,407	1,000,464	311,865,131
ENVIRONMENTAL RESOURCES								
RECAPITULATION								
GPR	31,714,143	138,312,567		50,305,774	360,043	90,337,980	1,000,464	28,022,450
PR	5,510,379		8,325,405	6,848,272				6,987,513
PR-F	1,212,204		16,675,152	10,983,290		3,236,565		3,667,501
SEG	296,572,934	12,717,377-	913,520,731	577,352,744	6,424,519	331,930,414		281,668,612
SEG-F	9,438,336-		274,460,259	203,395,393	2,292,025	67,815,449		8,480,944-
TOTAL	325,571,326	125,595,191	1212,981,547	848,885,474	9,076,587	493,320,407	1,000,464	311,865,131

AGENCY / PROGRAM / FUND		BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
CORRECTIONS, DEPARTMENT OF									
CORRECTIONAL SERVICES									
GENERAL-GPR	*								
GENERAL-PR									
GENERAL-PRF									
PAROLE COMMISSION									
GENERAL-GPR									
AGENCY TOTAL									
EMPLOYMENT RELATIONS COMMISSION									
PROMOTION OF PEACE LABOR REL									
GENERAL-GPR		3,581	2,099,600		2,071,422			31,759	
GENERAL-PR		8,922		14,127	8,480				14,569
AGENCY TOTAL		12,502	2,099,600	14,127	2,079,901			31,759	14,569
BOARD ON AGING & LONG TERM CARE									
INDENT THE NEEDS OF AGED &DISAB									
GENERAL-GPR			309,500		294,336			15,164	
GENERAL-PR	*	6,197-		178,082	160,314				11,571
GENERAL-PRF		2,001		2,001-					
AGENCY TOTAL		4,196-	309,500	176,081	454,650			15,164	11,571
CHILD ABUSE & NEGLECT PREV BD									
PREV OF CHILD ABUSE & NEGLECT									
GENERAL-GPR									
GENERAL-PR		499,862		690,791	118,471	559,890			512,292
GENERAL-PRF		51,108		1,158	48,878				3,388
CHILDRENS TRUST-SEG		19,932		28,579					48,511
AGENCY TOTAL		570,902		720,528	167,349	559,890			564,191
ADOL PREG PREV & PREG SERV BD									
ADOL PREGNANCY PREVENT & SERVS									
GENERAL-GPR		23,123	545,895		81,992	454,607		31,710	708
AGENCY TOTAL		23,123	545,895		81,992	454,607		31,710	708
HEALTH & SOCIAL SERVICES									
HLTH SERV PLAN REG & DELV									
GENERAL-GPR		1,966,107	573,182,704		27,055,222	540,452,792	13,453	5,241,202	2,386,142
GENERAL-PR		2,419,355		9,033,755	6,124,180	3,018,084			2,310,846
GENERAL-PRF		6,726,502-		812,287,385	30,911,585	771,772,808			2,876,490
GROUNWATER FD-SEG	*	2,743	142,400		133,994				11,148

AGENCY / PROGRAM / FUND		BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
CORRECTIONS, DEPARTMENT OF									
CORRECTIONAL SERVICES									
GENERAL-GPR	*	37	107,338,070		102,604,520	2,573,264		878,811	1,281,512
GENERAL-PR				805,301	11,117,520	616,844			10,929,063-
GENERAL-PRF				202,647	203,168				521-
PAROLE COMMISSION									
GENERAL-GPR			247,800		246,713			974	113
AGENCY TOTAL		37	107,585,870	1,007,948	114,171,921	3,190,108		879,785	9,647,959-
EMPLOYMENT RELATIONS COMMISSION									
PROMOTION OF PEACE LABOR REL									
GENERAL-GPR			2,258,600		2,222,344			36,256	
GENERAL-PR		14,569		11,939	8,312				18,195
AGENCY TOTAL		14,569	2,258,600	11,939	2,230,657			36,256	18,195
BOARD ON AGING & LONG TERM CARE									
INDENT THE NEEDS OF AGED &DISAB									
GENERAL-GPR			349,900		349,807			93	
GENERAL-PR	*	1,043		136,140	152,761				15,578-
GENERAL-PRF									
AGENCY TOTAL		1,043	349,900	136,140	502,568			93	15,578-
CHILD ABUSE & NEGLECT PREV BD									
PREV OF CHILD ABUSE & NEGLECT									
GENERAL-GPR			370,500		22,799	142,250		179,675	25,777
GENERAL-PR		512,292		738,017	128,044	404,730			717,535
GENERAL-PRF		3,388		35,923	13,006	26,361			55-
CHILDRENS TRUST-SEG		48,511		13,356					61,868
AGENCY TOTAL		564,191	370,500	787,296	163,849	573,341		179,675	805,124
ADOL PREG PREV & PREG SERV BD									
ADOL PREGNANCY PREVENT & SERVS									
GENERAL-GPR		708	551,100		78,336	427,433		10,181	35,859
AGENCY TOTAL		708	551,100		78,336	427,433		10,181	35,859
HEALTH & SOCIAL SERVICES									
HLTH SERV PLAN REG & DELV									
GENERAL-GPR		2,386,142	625,931,707		23,658,982	598,649,746	156,221	1,793,893	4,059,005
GENERAL-PR		2,310,846		12,305,704	7,946,196	3,033,800			3,636,554
GENERAL-PRF		2,876,490		892,657,042	32,853,838	875,225,413			12,545,719-
GROUNWATER FD-SEG	*	992			992				

AGENCY / PROGRAM / FUND		BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
HEALTH & SOCIAL SERVICES									
HLTH SERV PLAN REG & DEVL									
ENVIRONMENTAL FD-SEG									
CARE & TREATMENT FACILITIES									
GENERAL-GPR		143,206	38,888,167		38,773,102			123,783	134,488
GENERAL-PR		8,778,057-		119,428,387	114,046,978				3,396,648-
GENERAL-PRF		701		69,901	69,474				1,127
CORRECTIONAL SERVICES									
GENERAL-GPR	*	923,559	151,965,510		148,162,532	2,922,105		907,433	896,999
GENERAL-PR		9,268,687-		36,798,045	35,357,325	2,760,851			10,588,819-
GENERAL-PRF		4,598-		432,269	443,901				16,230-
BENEVOLENT TRUST-SEG		13,500							13,500
COMMUNITY SERVICES									
GENERAL-GPR	*	33,223,385	654,795,067		17,261,742	295,051,348	319,789,149	8,230,147	47,686,066
GENERAL-PR	*	831,583-		76,952,369	1,756,062	70,539,994	4,379,810		555,079-
GENERAL-PRF	*	6,731,994-		527,634,187	40,930,301	383,373,568	98,977,406		2,379,081-
VOCATIONAL REHABILITATION SERV									
GENERAL-GPR		566,817	8,710,431		4,402,225	4,176,335		319,068	379,621
GENERAL-PR		401,673		482,463	350,261	98,384			435,491
GENERAL-PRF		450,896		32,166,000	15,576,011	16,067,443			973,442
COMM SERVICES,STATE OPERATIONS									
GENERAL-GPR	*								
GENERAL-PR	*								
GENERAL-PRF	*								
COMM SERVICES,AIDS & LOCAL ASST									
GENERAL-GPR	*								
GENERAL-PR	*								
GENERAL-PRF	*								
GENERAL ADMINISTRATION									
GENERAL-GPR		121,581	13,370,373		12,988,419			391,719	111,816
GENERAL-PR		1,290,702		13,164,629	13,521,503		616,041		317,788
GENERAL-PRF		75,370		1,298,393	1,367,363				6,400
AGENCY TOTAL		9,258,173	1441,054,652	1629,747,783	509,232,180	2090,233,713	423,775,858	15,213,352	41,605,506
HOSPITAL RATE-SETTING COMM									
HOSPITAL RATE-SETTING									
GENERAL-PR		14,150		634	6,587				8,197
AGENCY TOTAL		14,150		634	6,587				8,197
INDUSTRY, LABOR & HUMAN RELAT									
INDUSTRY LABOR & HUMAN RELATION									
GENERAL-GPR		524,831	7,593,386		4,909,782	907,887		538,354	1,762,194
GENERAL-PR		6,576,304		40,380,366	33,909,218	908,473	5,790,515		6,348,464
GENERAL-PRF		801,333-		115,603,979	62,104,406	37,462,379	12,248,182		2,987,678
WORK INJ SUPPL BEN-S		2,775,949		2,779,569		1,418,986			4,136,532
UNEMP COMP INT-SEG				14,798,262	14,798,262				
UNISURED EMPLOY FD-S									

AGENCY / PROGRAM / FUND		BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
HEALTH & SOCIAL SERVICES									
HLTH SERV PLAN REG & DEVL									
ENVIRONMENTAL FD-SEG			198,000		175,723			NOTE A	22,277
CARE & TREATMENT FACILITIES									
GENERAL-GPR		134,488	43,935,238		43,421,025			383,623	265,078
GENERAL-PR		3,396,648-		122,467,705	122,022,982				2,951,925-
GENERAL-PRF		1,127		1,127-					
CORRECTIONAL SERVICES									
GENERAL-GPR	*	896,961	107,320,437		73,493,530	1,528,908	28,994,368	27,525	4,173,067
GENERAL-PR		10,588,819-		45,527,341	28,800,362	3,287,200			2,850,960
GENERAL-PRF		16,230-		1,295,346	54,516		1,224,600		
BENEVOLENT TRUST-SEG		13,500							13,500
COMMUNITY SERVICES									
GENERAL-GPR	*								
GENERAL-PR	*								
GENERAL-PRF	*								
VOCATIONAL REHABILITATION SERV									
GENERAL-GPR		379,621	9,737,840		4,734,015	4,538,859		44,080	800,507
GENERAL-PR		435,491		485,813	323,945	132,731			464,627
GENERAL-PRF		973,442		34,069,364	16,503,143	16,996,254			1,543,408
COMM SERVICES,STATE OPERATIONS									
GENERAL-GPR	*	2,273,449	20,468,588		20,222,498		22,301	176,715	2,320,523
GENERAL-PR	*	1,968,478		2,414,957	1,845,437				2,537,997
GENERAL-PRF	*	1,669,239-		40,522,495	47,120,540				8,267,284-
COMM SERVICES,AIDS & LOCAL ASST									
GENERAL-GPR	*	45,412,618	600,563,268			297,371,772	307,692,491	4,650,524	36,261,099
GENERAL-PR	*	2,523,557-		70,166,159		60,333,526	6,557,339		751,738
GENERAL-PRF	*	709,842-		490,518,282		357,388,224	140,430,470		8,010,254-
GENERAL ADMINISTRATION									
GENERAL-GPR		111,816	12,389,200		11,387,295			929,929	183,793
GENERAL-PR		317,788		10,315,931	11,183,063		661,679		1,211,024-
GENERAL-PRF		6,400		1,460,947	1,401,202				66,145
AGENCY TOTAL		41,595,312	1420,544,278	1724,205,958	447,149,282	2218,486,434	485,739,469	8,006,290	26,964,074
HOSPITAL RATE-SETTING COMM									
HOSPITAL RATE-SETTING									
GENERAL-PR		8,197			5,365				2,832
AGENCY TOTAL		8,197			5,365				2,832
INDUSTRY, LABOR & HUMAN RELAT									
INDUSTRY LABOR & HUMAN RELATION									
GENERAL-GPR		1,762,194	9,743,755		5,379,078	3,685,406		17,695	2,423,770
GENERAL-PR		6,348,464		38,233,974	39,114,273		6,229,511		761,345-
GENERAL-PRF		2,987,678		107,848,314	63,125,138	40,545,158	5,953,090		1,212,606
WORK INJ SUPPL BEN-S		4,136,532		2,412,628		1,369,484			5,179,675
UNEMP COMP INT-SEG				6,166,464	6,166,464				
UNISURED EMPLOY FD-S				36,687	44,888			NOTE A	8,201-

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
INDUSTRY, LABOR & HUMAN RELAT								
INDUSTRY LABOR & HUMAN RELATION								
ENVIRON CLEAN-UP-SEG *	4,965	34,600-	7,500,269	40,330	312,018			7,118,286
REVIEW COMMISSION								
GENERAL-GPR		82,400		78,277			4,123	
GENERAL-PR			179,556	179,556				
GENERAL-PRF			1,124,375	1,124,375				
AGENCY TOTAL	9,080,716	7,641,186	182,366,377	117,144,206	41,009,743	18,038,698	542,477	22,353,155
JUSTICE, DEPARTMENT OF								
LEGAL SERVICES								
GENERAL-GPR	125,304	9,919,481		9,921,755		10,000	66,987	46,044
GENERAL-PR	18,913		110,000	89,453				39,460
GENERAL-PRF	1,389-		336,467	335,872				794-
LAW ENFORCEMENT SERVICES								
GENERAL-GPR	101,818	8,457,027		8,402,629			62,036	94,180
GENERAL-PR	2,286,564		7,546,253	4,650,929		2,595,043		2,586,845
GENERAL-PRF	204,246		55,582	112,579				147,249
ADMINISTRATIVE SERVICES								
GENERAL-GPR	80,789	2,350,300		2,422,524			129	8,436
GENERAL-PR	3,651		26,963	25,355				5,258
GENERAL-PRF	11,942		18,534	14,319				16,156
TRUST LANDS & INVESTMENTS DIV								
GENERAL-PR	111-		375,162	378,208				3,158-
GENERAL-PRF			26,878			26,878		
VICTIMS AND WITNESSES								
GENERAL-GPR	979	1,992,200		475,628	930,000	587,200	350	
GENERAL-PR	161		1,134,385	33,271		985,700		115,576
GENERAL-PRF			1,270,297		437,259	833,038		
AGRIC COLLEGE - SEG	305,282							305,282
COMMON SCHOOL FD-SEG	183,684,311		14,316,520					198,000,831
NORMAL SCHOOL -SEG	16,039,872		198,595					16,238,467
UNIVERSITY FD-SEG	234,130							234,130
AGENCY TOTAL	203,096,461	22,719,009	25,415,635	26,862,522	1,367,259	5,037,859	129,502	217,833,964
MILITARY AFFAIRS, DEPT OF								
NATIONAL GUARD OPERATIONS								
GENERAL-GPR	6,387	5,285,356		5,018,516			269,014	4,212
GENERAL-PR	21,254		119,176	156,673				16,243-
GENERAL-PRF	162,424		7,648,444	8,098,337				287,469-
TRANSPORTATION - SEG *		60,800		39,822				20,978
GUARD MEMBERS BENEFITS								
GENERAL-GPR		33,884			2,364		31,521	
EMERGENCY GOVERNMENT SERVICES								
GENERAL-GPR *								
GENERAL-PR								
GENERAL-PRF								

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
INDUSTRY, LABOR & HUMAN RELAT								
INDUSTRY LABOR & HUMAN RELATION								
ENVIRON CLEAN-UP-SEG *	7,119,069	81,500-	10,477,309	80,016	7,249,135		NOTE A	10,185,727
REVIEW COMMISSION								
GENERAL-GPR		97,800		81,647			16,153	
GENERAL-PR			200,014	200,014				
GENERAL-PRF			1,157,502	1,157,502				
AGENCY TOTAL	22,353,937	9,760,055	166,532,891	115,349,019	52,849,183	12,182,601	33,848	18,232,233
JUSTICE, DEPARTMENT OF								
LEGAL SERVICES								
GENERAL-GPR	46,044	11,546,236		11,317,425			117,316	157,539
GENERAL-PR	39,460		143,260	125,837				56,883
GENERAL-PRF	794-		361,091	361,217				920-
LAW ENFORCEMENT SERVICES								
GENERAL-GPR	94,180	10,429,070		9,201,356		720,626	490,607	110,662
GENERAL-PR	2,586,845		7,999,066	4,580,611		3,724,001		2,281,299
GENERAL-PRF	147,249		179,840	240,835				86,255
ADMINISTRATIVE SERVICES								
GENERAL-GPR	8,436	2,784,800		2,672,168			17,692	103,377
GENERAL-PR	5,258		22,957	16,757				11,458
GENERAL-PRF	16,156		18,914	34,973				97
TRUST LANDS & INVESTMENTS DIV								
GENERAL-PR	3,158-		488,008	484,941				91-
GENERAL-PRF			26,443			26,443		
VICTIMS AND WITNESSES								
GENERAL-GPR		2,517,600		516,177	929,987	1,021,990	46,046	3,400
GENERAL-PR	115,576		1,298,134	35,617		1,080,300		297,793
GENERAL-PRF			1,248,401		364,665	894,798		11,062-
AGRIC COLLEGE - SEG	305,282							305,282
COMMON SCHOOL FD-SEG	198,000,831		14,441,704					212,442,535
NORMAL SCHOOL -SEG	16,238,467		115,286					16,353,753
UNIVERSITY FD-SEG	234,130							234,130
AGENCY TOTAL	217,833,964	27,277,706	26,343,104	29,587,913	1,294,653	7,468,157	671,661	232,432,390
MILITARY AFFAIRS, DEPT OF								
NATIONAL GUARD OPERATIONS								
GENERAL-GPR	4,212	5,997,914		5,892,953			109,071	102
GENERAL-PR	16,243-		167,797	171,324				19,770-
GENERAL-PRF	287,469-		8,575,664	8,766,424				478,229-
TRANSPORTATION - SEG *		60,800		49,681			NOTE A	11,119
GUARD MEMBERS BENEFITS								
GENERAL-GPR		97,000			96,962		38	
EMERGENCY GOVERNMENT SERVICES								
GENERAL-GPR *	114,973	1,026,978		530,434	517,900		17,161	76,455
GENERAL-PR			1,877,398	481,871	156,582			1,238,945
GENERAL-PRF			603,850	589,274		363,074		348,498-

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
MILITARY AFFAIRS, DEPT OF								
EMERGENCY GOVERNMENT SERVICES								
TRANSPORTATION - SEG								
ENVIRONMENTAL FD-SEG								
AGENCY TOTAL	190,065	5,380,040	7,767,620	13,313,349	2,364		300,535	278,523-
DISTRICT ATTORNEYS								
DISTRICT ATTORNEYS								
GENERAL-GPR								
GENERAL-PR								
LOTTERY BOARD-SEG								
AGENCY TOTAL								
VETERANS AFFAIRS								
HOME FOR VETERANS								
GENERAL-GPR	2,193	4,306,137		3,803,919			502,800	1,612
GENERAL-PR	2,243,313		18,562,979	18,366,283				2,440,009
GENERAL-PRF			5,526	6,414				888-
LOAN & AIDS TO VETERANS								
GENERAL-GPR		716,700		261,900			454,800	
GENERAL-PRF			16,000	16,000				
TRANSPORTATION - SEG	600,000				300,000			300,000
VETERANS TRUST-SEG	6,072,203		6,233,008	2,034,492	4,892,256	75,000		5,303,462
SELF-AMORTIZ VETS MTG LOANS								
VET MORTGAGE TR-SEG	278,708,689		124,317,451	184,179,249		72,000		218,774,891
AGENCY TOTAL	287,626,397	5,022,837	149,134,964	208,668,257	5,192,256	147,000	957,600	226,819,086
WISC HOUSING & ECON DEVEL AUTH								
DRGT ASSIS & AGRIC DEVEL LN								
GENERAL-GPR		7,500,000			7,500,000			
AGENCY TOTAL		7,500,000			7,500,000			
FUNCTION TOTAL	509,868,292	1492,272,720	1995,343,749	878,010,992	2146,319,832	446,999,415	17,222,099	508,932,423
HUMAN RELATIONS AND RESOURCES								
RECAPITULATION								
GPR	37,813,658	1492,104,120		286,385,921	852,397,439	320,399,802	17,222,099	53,512,518
PR	3,099,813-		325,178,124	229,239,107	77,885,677	14,367,109		586,419
PR-F	13,307,129-		1499,993,372	161,159,815	1209,113,457	112,085,504		4,327,468
SEG	488,461,575	168,600	170,172,253	201,226,150	6,923,260	147,000		450,506,019
SEG-F								
TOTAL	509,868,292	1492,272,720	1995,343,749	878,010,992	2146,319,832	446,999,415	17,222,099	508,932,423

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
MILITARY AFFAIRS, DEPT OF								
EMERGENCY GOVERNMENT SERVICES								
TRANSPORTATION - SEG		15,351			15,351			
ENVIRONMENTAL FD-SEG		15,280		15,280				
AGENCY TOTAL	184,528-	7,213,323	11,224,709	16,497,240	786,795	363,074	126,270	480,125
DISTRICT ATTORNEYS								
DISTRICT ATTORNEYS								
GENERAL-GPR		8,000						8,000
GENERAL-PR			5,251,375	5,525,427				274,053-
LOTTERY BOARD-SEG		3,625,700		3,156,923			NOTE A	468,777
AGENCY TOTAL		3,633,700	5,251,375	8,682,350				202,725
VETERANS AFFAIRS								
HOME FOR VETERANS								
GENERAL-GPR	1,612	5,293,986		5,289,117			6,481	
GENERAL-PR	2,440,009		21,479,042	21,118,043				2,801,008
GENERAL-PRF	888-		888					
LOAN & AIDS TO VETERANS								
GENERAL-GPR								
GENERAL-PRF								
TRANSPORTATION - SEG	300,000							300,000
VETERANS TRUST-SEG	5,303,462		6,049,328	1,850,195	5,200,651	114,800	NOTE A	4,187,144
SELF-AMORTIZ VETS MTG LOANS								
VET MORTGAGE TR-SEG	218,774,891		125,649,098	124,046,675	3,933,117	172,200	NOTE A	216,271,997
AGENCY TOTAL	226,819,086	5,293,986	153,178,357	152,304,029	9,133,768	287,000	6,481	223,560,149
WISC HOUSING & ECON DEVEL AUTH								
DRGT ASSIS & AGRIC DEVEL LN								
GENERAL-GPR		1,000,000						1,000,000
AGENCY TOTAL		1,000,000						1,000,000
FUNCTION TOTAL	509,006,517	1585,839,017	2088,679,716	886,722,528	2286,741,714	506,040,300	9,950,538	494,070,169
HUMAN RELATIONS AND RESOURCES								
RECAPITULATION								
GPR	53,627,490	1582,005,386		323,322,217	910,462,487	338,607,996	9,950,538	53,289,639
PR	575,892		342,536,030	255,388,703	67,965,414	18,252,829		1,504,976
PR-F	4,327,468		1580,781,825	172,424,773	1290,546,075	148,892,475		26,754,030-
SEG	450,475,667	3,833,630	165,361,861	135,586,836	17,767,738	287,000		466,029,584
SEG-F								
TOTAL	509,006,517	1585,839,017	2088,679,716	886,722,528	2286,741,714	506,040,300	9,950,538	494,070,169

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
ADMINISTRATION, DEPARTMENT OF								
SUPERVISION AND MANAGEMENT								
GENERAL-GPR	104,481	12,567,200		12,584,335				87,346
GENERAL-PR	9,440,781-		43,071,597	43,667,390				10,036,575-
GENERAL-PRF	58,894,724		8,523,987	11,979,975				55,438,737
CLEAN WATER FD-SEG								
EMERGENCY GOVERNMENT SERVICES								
GENERAL-GPR *	443,639	673,400		658,432	239,897		8,149	210,561
GENERAL-PR	39,651		644,013	549,259				134,406
GENERAL-PRF	399,637-		2,611,456	1,040,479		1,228,747		57,406-
TRANSPORTATION - SEG		19,000			19,000			
COMMITTEES & INTERSTATE BODIES								
GENERAL-GPR	114,500	486,700		503,480			24,559	73,161
GENERAL-PR	7,543			6,257				1,286
ATTACHED DIVISIONS/BDS/COMM								
GENERAL-GPR	4,334	1,273,413		1,138,496			135,666	3,585
GENERAL-PR	24,998		712,908	5,167		515,166		217,574
FACILITIES MANAGEMENT								
GENERAL-PR	2,500,254		23,947,605	23,359,197				3,088,662
OFFICE OF JUSTICE ASSISTANCE								
GENERAL-GPR	455	270,800		228,503			42,752	
GENERAL-PR	594,105		1,420,313	639,605		549,617		825,196
GENERAL-PRF	9,927-		4,009,957	1,675,345	764,036	1,591,981		31,332-
HOUSING ASSISTANCE								
GENERAL-GPR								
GENERAL-PR								
DISTRICT ATTORNEYS								
GENERAL-GPR								
AGENCY TOTAL	52,878,340	15,290,513	84,941,837	98,035,919	1,022,932	3,885,512	211,126	49,955,201
ELECTIONS BOARD								
ADMIN OF ELEC & CAMPAIGN LAWS								
GENERAL-GPR	253	496,287		486,232			6,979	3,330
GENERAL-PR	1,033		520			520		1,033
WISC ELECT CAPGN-SEG	789,760		501,313		875,270			415,804
AGENCY TOTAL	791,047	496,287	501,833	486,232	875,270	520	6,979	420,167
EMPLOYMENT RELATIONS, DEPT. OF								
EMPLOYMENT RELATIONS								
GENERAL-GPR	25,310	4,592,111		4,559,617			54,255	3,550
GENERAL-PR	213,370		619,381	594,212				238,540
AFFIRMATIVE ACTION COUNCIL								
GENERAL-GPR		8,700		7,532			1,168	
AGENCY TOTAL	238,680	4,600,811	619,381	5,161,361			55,422	242,089

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
ADMINISTRATION, DEPARTMENT OF								
SUPERVISION AND MANAGEMENT								
GENERAL-GPR	87,346	14,129,399		13,381,058	397,359			438,328
GENERAL-PR	10,036,575-		52,597,566	54,848,470				12,287,478-
GENERAL-PRF	55,438,737		10,499,061	16,123,500				49,814,297
CLEAN WATER FD-SEG		65,200		57,527			NOTE A	7,673
EMERGENCY GOVERNMENT SERVICES								
GENERAL-GPR *	95,589	179,822		179,741	95,670			
GENERAL-PR	134,406		27,364	161,770				
GENERAL-PRF	57,406-		1,008,612	283,669		667,537		
TRANSPORTATION - SEG		3,649			3,649			
COMMITTEES & INTERSTATE BODIES								
GENERAL-GPR	73,161	327,400		298,702			101,859	
GENERAL-PR	1,286		158,956	14,782				145,460
ATTACHED DIVISIONS/BDS/COMM								
GENERAL-GPR	3,585	1,912,143		1,790,348			68,412	56,968
GENERAL-PR	217,574		149,308-	9,045		60,050		830-
FACILITIES MANAGEMENT								
GENERAL-PR	3,088,662		24,360,683	25,135,781				2,313,563
OFFICE OF JUSTICE ASSISTANCE								
GENERAL-GPR		346,200		325,687			16,795	3,718
GENERAL-PR	825,196		1,426,714	225,178		614,137		1,412,595
GENERAL-PRF	31,332-		2,988,484	834,161	406,304	1,919,542		202,856-
HOUSING ASSISTANCE								
GENERAL-GPR		629,063		250,179	33,063		234,084	111,736
GENERAL-PR			17,215			26,173		8,958-
DISTRICT ATTORNEYS								
GENERAL-GPR		106,800		95,503			10,545	752
AGENCY TOTAL	49,840,228	17,699,677	92,935,345	114,015,102	936,046	3,287,439	431,695	41,804,968
ELECTIONS BOARD								
ADMIN OF ELEC & CAMPAIGN LAWS								
GENERAL-GPR	3,330	575,738		579,068				
GENERAL-PR	1,033		11,837	9,257				3,613
WISC ELECT CAPGN-SEG	415,804		507,986		107,949			815,841
AGENCY TOTAL	420,167	575,738	519,824	588,325	107,949			819,454
EMPLOYMENT RELATIONS, DEPT. OF								
EMPLOYMENT RELATIONS								
GENERAL-GPR	3,550	5,243,000		5,135,371			96,440	14,739
GENERAL-PR	238,540		623,908	783,048				79,400
AFFIRMATIVE ACTION COUNCIL								
GENERAL-GPR		8,700		8,697			3	
AGENCY TOTAL	242,089	5,251,700	623,908	5,927,116			96,443	94,139

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
EMPLOYE TRUST FUNDS, DEPT. OF								
EMPLOYE BENEFIT PLANS								
GENERAL-GPR		727,238			727,238			
FIXED RETIRE TRUST-S	1621,977,577		2543,495,304	492,834,215				3672,638,667
VAR RETIRE TRUST-SEG	2489,319,235		393,235,825	147,012,319				2735,542,741
PUBLIC EMPL TRUST-SE	2,376,369		192,107,821	189,171,769				5,312,421
AGENCY TOTAL	4113,673,181	727,238	3128,838,951	829,018,302	727,238			6413,493,829
ETHICS BOARD								
CODE OF ETHICS								
GENERAL-GPR	3,961	197,200		197,062			53	4,046
AGENCY TOTAL	3,961	197,200		197,062			53	4,046
OFFICE OF THE GOVERNOR								
EXECUTIVE ADMINISTRATION								
GENERAL-GPR		1,637,503		1,637,503				
GENERAL-PR	2,681			2,681				
EXECUTIVE RESIDENCE								
GENERAL-GPR		122,829		122,829				
AGENCY TOTAL	2,681	1,760,332		1,763,013				
INVESTMENT BOARD								
INVESTMENT OF FUNDS								
GENERAL-PR	3,831-		4,740,388	4,266,551-				470,005
FIXED RETIRE TRUST-S	2313,686,567		444,948,342					2758,634,909
COMBINED STOCK -SEG								
AGENCY TOTAL	2313,682,736		449,688,730	4,266,551				2759,104,915

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
EMPLOYE TRUST FUNDS, DEPT. OF								
EMPLOYE BENEFIT PLANS								
GENERAL-GPR		850,088		181,644	668,445			
FIXED RETIRE TRUST-S	3672,638,667		2392,991,141	570,383,107				5495,246,701
VAR RETIRE TRUST-SEG	2735,542,741		210,164,553	124,132,398				2821,574,896
PUBLIC EMPL TRUST-SE	5,312,421		212,666,259	206,691,388				11,287,292
AGENCY TOTAL	6413,493,829	850,088	2815,821,953	901,388,536	668,445			8328,108,889
ETHICS BOARD								
CODE OF ETHICS								
GENERAL-GPR	4,046	179,800		175,513			4,199	4,134
AGENCY TOTAL	4,046	179,800		175,513			4,199	4,134
OFFICE OF THE GOVERNOR								
EXECUTIVE ADMINISTRATION								
GENERAL-GPR		1,848,897		1,848,897				
GENERAL-PR								
EXECUTIVE RESIDENCE								
GENERAL-GPR		132,458		132,458				
AGENCY TOTAL		1,981,356		1,981,356				
INVESTMENT BOARD								
INVESTMENT OF FUNDS								
GENERAL-PR	470,005		5,799,065	5,591,496				677,574
FIXED RETIRE TRUST-S	2758,634,909		480,970,878-					2277,664,032
COMBINED STOCK -SEG								
AGENCY TOTAL	2759,104,915		475,171,813-	5,591,496				2278,341,606

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
LIEUTENANT GOVERNORS OFFICE								
EXECUTIVE COORDINATION								
GENERAL-GPR	6,599	316,500		318,671			4,279	149
GENERAL-PR	150		2,245	1,623				772
GENERAL-PRF			58,432	50,831				7,601
AGENCY TOTAL	6,749	316,500	60,677	371,125			4,279	8,522
PERSONNEL BOARD								
PERSONNEL REGULATION								
GENERAL-GPR		4,000		3,099			901	
AGENCY TOTAL		4,000		3,099			901	
PERSONNEL COMMISSION								
REVIEW OF PERSONNEL DECISIONS								
GENERAL-GPR	7,757	502,800		497,918			11,753	886
GENERAL-PR								
AGENCY TOTAL	7,757	502,800		497,918			11,753	886
PUBLIC DEFENDER BOARD								
LEGAL ASSISTANCE								
GENERAL-GPR	266,130	28,292,000		28,260,809			127,361	169,959
GENERAL-PR	1,215		75					1,290
GENERAL-PRF	7,152							7,152
AGENCY TOTAL	274,497	28,292,000	75	28,260,809			127,361	178,401
REVENUE,DEPARTMENT OF								
COLLECTION OF STATE TAXES								
GENERAL-GPR	21,433	30,541,200		30,461,460			69,876	31,298
GENERAL-PR	218,961-		1,864,847	1,650,673				4,787-
TRANSPORTATION - SEG *		829,100		803,008				26,092
STATE AND LOCAL FINANCE								
GENERAL-GPR	33,502	7,883,500		7,857,091			57,044	2,867
GENERAL-PR	19,932		128,718	106,160				42,490
TRANSPORTATION - SEG *		55,600		55,051				549
ADM SERV & SPACE RENTAL								
GENERAL-GPR	139,021	10,179,200		9,646,732			171,423	500,066
GENERAL-PR	3,546		71,525	75,189				118-
TRANSPORTATION - SEG								
INVESTMENT & LOCAL IMPACT FUND								
INVEST & LOCAL -SEG	26,210		3,153			846		28,517
PROPERTY TAX DEFERRAL								
PROP TAX DEFERRL-SEG	2,939,627		72,542	55,643				2,956,526
AGENCY TOTAL	2,964,311	49,488,600	2,140,784	50,711,007		846	298,342	3,583,500

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
LIEUTENANT GOVERNORS OFFICE								
EXECUTIVE COORDINATION								
GENERAL-GPR	149	422,600		407,854			3,890	11,006
GENERAL-PR	772		315					1,087
GENERAL-PRF	7,601		8,897	16,556				59-
AGENCY TOTAL	8,522	422,600	9,212	424,410			3,890	12,034
PERSONNEL BOARD								
PERSONNEL REGULATION								
GENERAL-GPR								
AGENCY TOTAL								
PERSONNEL COMMISSION								
REVIEW OF PERSONNEL DECISIONS								
GENERAL-GPR	886	606,300		601,238			3,633	2,315
GENERAL-PR			1,537	130				1,407
AGENCY TOTAL	886	606,300	1,537	601,368			3,633	3,722
PUBLIC DEFENDER BOARD								
LEGAL ASSISTANCE								
GENERAL-GPR	169,959	36,358,520		36,436,840			62,883	28,756
GENERAL-PR	1,290			1,826-				3,116
GENERAL-PRF	7,152		7,152-					
AGENCY TOTAL	178,401	36,358,520	7,152-	36,435,014			62,883	31,872
REVENUE,DEPARTMENT OF								
COLLECTION OF STATE TAXES								
GENERAL-GPR	31,298	31,908,800		31,816,621			16,875	106,602
GENERAL-PR	4,787-		2,216,860	1,784,195				427,877
TRANSPORTATION - SEG *	1,486	794,600		773,767			NOTE A	22,319
STATE AND LOCAL FINANCE								
GENERAL-GPR	2,867	7,979,100		7,920,183			53,733	8,051
GENERAL-PR	42,490		61,203	83,085				20,608
TRANSPORTATION - SEG *		57,100		54,485			NOTE A	2,615
ADM SERV & SPACE RENTAL								
GENERAL-GPR	500,066	12,662,400		12,191,996			456,087	514,384
GENERAL-PR	118-		91,868	90,471				1,278
TRANSPORTATION - SEG		89,300		79,184			NOTE A	10,116
INVESTMENT & LOCAL IMPACT FUND								
INVEST & LOCAL -SEG	28,517		13,462-			888		14,167
PROPERTY TAX DEFERRAL								
PROP TAX DEFERRL-SEG	2,956,526		176,071	60,613			NOTE A	3,071,984
AGENCY TOTAL	3,558,346	53,491,300	2,532,540	54,854,602		888	526,694	4,200,001

1988-89 ALL FUNDS - GENERAL EXECUTIVE FUNCTIONS SCHEDULE A-5

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
SECRETARY OF STATE								
MANAGING & OPER PROG RESPON								
GENERAL-GPR		835,200		835,096			104	
GENERAL-PR	2,224,681		1,775,821	1,067,453				2,933,049
AGENCY TOTAL	2,224,681	835,200	1,775,821	1,902,549			104	2,933,049
TREASURER,STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-GPR		446,500		429,433			16,597	470
GENERAL-PR	794,484		2,117,401	1,042,234				1,869,651
AGENCY TOTAL	794,484	446,500	2,117,401	1,471,667			16,597	1,870,121
FUNCTION TOTAL	16487,543,104	102,957,982	3670,685,491	1022,146,616	2,625,440	3,886,878	732,916	19231,794,726
GENERAL EXECUTIVE FUNCTIONS								
RECAPITULATION								
GPR	1,171,375	102,054,282		100,434,330	967,135		732,916	1,091,275
PR	3,235,928-		81,117,357	77,033,652		1,065,303		217,526-
PR-F	58,492,312		15,203,833	14,746,630	764,036	2,820,728		55,364,751
SEG	16431,115,346	903,700	3574,364,301	829,932,005	894,270	846		19175,556,226
SEG-F								
TOTAL	16487,543,104	102,957,982	3670,685,491	1022,146,616	2,625,440	3,886,878	732,916	19231,794,726

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
SECRETARY OF STATE								
MANAGING & OPER PROG RESPON								
GENERAL-GPR		468,200		467,205			995	
GENERAL-PR	2,933,049		2,236,005	2,085,174				3,083,880
AGENCY TOTAL	2,933,049	468,200	2,236,005	2,552,379			995	3,083,880
TREASURER,STATE								
CUSTODIAN OF STATE FUNDS								
GENERAL-GPR	470	403,600		399,672			4,398	
GENERAL-PR	1,869,651		894,432	480,966				2,283,117
AGENCY TOTAL	1,870,121	403,600	894,432	880,638		-	4,398	2,283,117
FUNCTION TOTAL	19231,654,599	118,288,878	2440,395,790	1125,415,854	1,712,439	3,288,327	1,134,830	20658,787,817
GENERAL EXECUTIVE FUNCTIONS								
RECAPITULATION								
GPR	976,303	117,279,029		114,624,475	1,194,537		1,134,830	1,301,489
PR	217,526-		90,376,219	91,301,024		700,360		1,842,691-
PR-F	55,364,751		14,497,901	17,257,886	406,304	2,587,079		49,611,382
SEG	19175,531,072	1,009,849	2335,521,670	902,232,468	111,598	888		20609,717,637
SEG-F								
TOTAL	19231,654,599	118,288,878	2440,395,790	1125,415,854	1,712,439	3,288,327	1,134,830	20658,787,817

AGENCY PROGRAM FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
CIRCUIT COURTS								
COURT OPERATIONS								
GENERAL-GPR	1	28,673,603		28,534,403		139,037	163	
GENERAL-GPR								
GENERAL-PRF			1,856	1,856				
AGENCY TOTAL		28,673,603	1,856	28,536,259		139,037	163	
JUDICIAL COUNCIL								
ADVISORY SERV TO COURTS & LEGIS								
GENERAL-GPR		117,800		117,500			300	
AGENCY TOTAL		117,800		117,500			300	
COURT OF APPEALS								
APPELLATE PROCEEDINGS								
GENERAL-GPR		3,668,406		3,668,406				
AGENCY TOTAL		3,668,406		3,668,406				
JUDICIAL COMMISSION								
JUDICIAL CONDUCT								
GENERAL-GPR	17,367	188,500		162,520			37,090	6,257
AGENCY TOTAL	17,367	188,500		162,520			37,090	6,257

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	LOCAL AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
CIRCUIT COURTS								
COURT OPERATIONS								
GENERAL-GPR	1	31,135,968		31,086,468		49,386	114	
GENERAL-GPR		297,900				297,500	400	
GENERAL-PRF			567					567
AGENCY TOTAL		31,433,868	567	31,086,468		346,886	514	567
JUDICIAL COUNCIL								
ADVISORY SERV TO COURTS & LEGIS								
GENERAL-GPR		127,400		123,463			3,937	
AGENCY TOTAL		127,400		123,463			3,937	
COURT OF APPEALS								
APPELLATE PROCEEDINGS								
GENERAL-GPR		3,964,828		3,964,828				
AGENCY TOTAL		3,964,828		3,964,828				
JUDICIAL COMMISSION								
JUDICIAL CONDUCT								
GENERAL-GPR	6,257	163,400		162,665			1,443	5,548
AGENCY TOTAL	6,257	163,400		162,665			1,443	5,548

1988-89 ALL FUNDS - JUDICIAL

SCHEDULE A-6

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
SUPREME COURT								
SUPREME COURT PROCEEDINGS								
GENERAL-GPR		2,356,516		2,356,516				
DIRECTOR OF STATE COURTS								
GENERAL-GPR	22,458	3,596,900		3,552,648			31,541	35,170
GENERAL-PR	82,290		75,336	74,788				82,838
GENERAL-PRF	1,368-		10,588	19,413				10,193-
MEDIATION FD-SEG	914,964		71,921	333,368			-	653,518
PRO COMPETENCE & RESPONSIBILITY								
GENERAL-PR	272,102		1,024,131	1,021,816				274,416
LAW LIBRARY								
GENERAL-GPR		582,500		581,710			450	340
GENERAL-PR	37,102		53,071	48,308				41,865
AGENCY TOTAL	1,327,549	6,535,916	1,235,047	7,988,567			31,991	1,077,954
FUNCTION TOTAL	1,344,916	39,184,225	1,236,903	40,473,252		139,037	69,544	1,084,211
JUDICIAL								
RECAPITULATION								
GPR	39,825	39,184,225		38,973,702		139,037	69,544	41,767
PR	391,494		1,152,538	1,144,913				399,119
PR-F	1,368-		12,444	21,269				10,193-
SEG	914,964		71,921	333,368				653,518
SEG-F								
TOTAL	1,344,916	39,184,225	1,236,903	40,473,252		139,037	69,544	1,084,211

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
SUPREME COURT								
SUPREME COURT PROCEEDINGS								
GENERAL-GPR		2,471,029		2,471,029				
DIRECTOR OF STATE COURTS								
GENERAL-GPR	35,170	3,053,600		3,064,912			23,043	815
GENERAL-PR	82,838		3,267,130	2,910,911				439,058
GENERAL-PRF	10,193-		66,768	56,575				
MEDIATION FD-SEG	653,518		50,960	372,072				332,406
PRO COMPETENCE & RESPONSIBILITY								
GENERAL-PR	274,416		1,114,632	1,161,646				227,403
LAW LIBRARY								
GENERAL-GPR	340	771,200		770,044			269	1,227
GENERAL-PR	41,865		58,924	58,592				42,197
AGENCY TOTAL	1,077,954	6,295,829	4,558,415	10,865,781			23,312	1,043,105
FUNCTION TOTAL	1,084,211	41,985,324	4,558,982	46,203,204		346,886	29,207	1,049,220
JUDICIAL								
RECAPITULATION								
GPR	41,767	41,985,324		41,643,408		346,886	29,207	7,590
PR	399,119		4,440,687	4,131,148				708,658
PR-F	10,193-		67,335	56,575				567
SEG	653,518		50,960	372,072				332,406
SEG-F								
TOTAL	1,084,211	41,985,324	4,558,982	46,203,204		346,886	29,207	1,049,220

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
LEGISLATURE								
ENACTMENT OF STATE LAWS								
GENERAL-GPR		24,526,946		24,502,652			24,294	
SPECIAL STUDY GROUPS								
GENERAL-GPR	354	161,404		159,025			2,733	
LEGISLATIVE SERVICE AGENCIES								
GENERAL-GPR	825	8,179,120		7,975,229			204,716	
GENERAL-PR	609,299		724,431	708,860				624,870
AGENCY TOTAL	610,478	32,867,471	724,431	33,345,767			231,743	624,870
FUNCTION TOTAL	610,478	32,867,471	724,431	33,345,767			231,743	624,870
LEGISLATIVE								
RECAPITULATION								
GPR	1,179	32,867,471		32,636,907			231,743	
PR	609,299		724,431	708,860				624,870
PR-F								
SEG								
SEG-F								
TOTAL	610,478	32,867,471	724,431	33,345,767			231,743	624,870

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
LEGISLATURE								
ENACTMENT OF STATE LAWS								
GENERAL-GPR		28,117,148		28,117,148				
SPECIAL STUDY GROUPS								
GENERAL-GPR		171,937		170,421			1,516	
LEGISLATIVE SERVICE AGENCIES								
GENERAL-GPR		9,060,665		9,060,665				
GENERAL-PR	624,870		639,264	838,885				425,249
AGENCY TOTAL	624,870	37,349,749	639,264	38,187,119			1,516	425,249
FUNCTION TOTAL	624,870	37,349,749	639,264	38,187,119			1,516	425,249
LEGISLATIVE								
RECAPITULATION								
GPR		37,349,749		37,348,234			1,516	
PR	624,870		639,264	838,885				425,249
PR-F								
SEG								
SEG-F								
TOTAL	624,870	37,349,749	639,264	38,187,119			1,516	425,249

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
SHARED REVENUE & TAX RELIEF								
SHARED REVENUE PAYMENTS								
GENERAL-GPR	8	791,359,992				791,360,000		
TAX RELIEF								
GENERAL-GPR		149,336,533		7,258	149,329,275			
LOTTERY BOARD-SEG								
STATE PROPERTY TAX CREDITS								
GENERAL-GPR		319,305,000				319,305,000		
COUNTY TAXES								
GENERAL-PR	1,806,265		1,213,986-					592,278
PAYMENTS IN LIEU OF TAXES								
GENERAL-GPR		12,150,000				12,150,000		
COUNTY ASSESSMENT AIDS								
GENERAL-GPR								
AGENCY TOTAL	1,806,272	1272,151,525	1,213,986-	7,258	149,329,275	1122,815,000		592,278
MISCELLANEOUS APPROPRIATIONS								
CASH MGMT EXP,INT & PRINC REPAY								
GENERAL-GPR		10,140,003		10,140,003				
OFFICE RELOCATION								
GENERAL-GPR								
TAX & ASSIST & TRANSFER PYMTS								
GENERAL-GPR		24,608,766		23,547,581	449,211	611,974		
TRANSPORTATION - SEG		6,083,277		4,691,000		1,392,277		
STATE HOUSING AUTH RESERVE FUND								
STATE HOUSE AUTH-SEG	4,889,450		794					4,890,244
MISCELLANEOUS RECEIPTS								
GENERAL-PR	732		184-					548
DATA PROCESSING SERVICE CENTERS								
GENERAL-PR	1,682,567		29,740,193	31,543,950				121,190-
AGENCY TOTAL	6,572,749	40,832,045	29,740,803	69,922,533	449,211	2,004,251		4,769,602
PUBLIC DEBT								
BOND SECURITY & REDEMPTION FUND								
BOND REDEMPTION -SEG	39,035,114		358,598,968	360,485,706				37,148,375
AGENCY TOTAL	39,035,114		358,598,968	360,485,706				37,148,375
PROGRAM SUPPLEMENTS								
EMPLOYE COMP. AND SUPPORT								
GENERAL-GPR		12,866,188		12,853,188			13,000	
STATE PROGRAMS & FACILITIES								
GENERAL-GPR	40,827	3,907,433		2,934,092			967,423	46,745
TAXES & SPECIAL CHARGES								
GENERAL-GPR		506,983		333,055			173,928	
JOINT COMM FINANCE SUPPL APPNS								
GENERAL-GPR		890,200		283,400			306,800	300,000

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
SHARED REVENUE & TAX RELIEF								
SHARED REVENUE PAYMENTS								
GENERAL-GPR		824,026,453			15,666,453	808,360,001		
TAX RELIEF								
GENERAL-GPR		136,633,521			136,633,521			
LOTTERY BOARD-SEG		17,997,644			17,997,644			
STATE PROPERTY TAX CREDITS								
GENERAL-GPR		319,305,000				319,305,000		
COUNTY TAXES								
GENERAL-PR	592,278		269,865					862,144
PAYMENTS IN LIEU OF TAXES								
GENERAL-GPR		13,500,000				13,500,000		
COUNTY ASSESSMENT AIDS								
GENERAL-GPR		659,692				659,692		
AGENCY TOTAL	592,278	1312,122,309	269,865		170,297,617	1141,824,693		862,144
MISCELLANEOUS APPROPRIATIONS								
CASH MGMT EXP,INT & PRINC REPAY								
GENERAL-GPR		10,741,188		10,741,188				
OFFICE RELOCATION								
GENERAL-GPR		2,114,040	-	2,114,040				
TAX & ASSIST & TRANSFER PYMTS								
GENERAL-GPR		23,150,319		20,710,498	2,439,821			
TRANSPORTATION - SEG		7,399,597		6,443,600		955,997		
STATE HOUSING AUTH RESERVE FUND								
STATE HOUSE AUTH-SEG	4,890,244		890					4,891,134
MISCELLANEOUS RECEIPTS								
GENERAL-PR	548							548
DATA PROCESSING SERVICE CENTERS								
GENERAL-PR	121,190-		33,713,177	34,140,744				548,758-
AGENCY TOTAL	4,769,602	43,405,145	33,714,067	74,150,071	2,439,821	955,997		4,342,925
PUBLIC DEBT								
BOND SECURITY & REDEMPTION FUND								
BOND REDEMPTION -SEG	37,148,375		310,864,686	315,511,114				32,501,948
AGENCY TOTAL	37 148,375		310,864,686	315,511,114				32,501,948
PROGRAM SUPPLEMENTS								
EMPLOYE COMP. AND SUPPORT								
GENERAL-GPR		14,763,159		14,763,159				
STATE PROGRAMS & FACILITIES								
GENERAL-GPR	46,745	3,467,500		3,145,804			296,696	71,745
TAXES & SPECIAL CHARGES								
GENERAL-GPR								
JOINT COMM FINANCE SUPPL APPNS								
GENERAL-GPR	300,000							300,000

1988-89 ALL FUNDS - GENERAL APPROPRIATIONS

SCHEDULE A-8

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
PROGRAM SUPPLEMENTS								
CANCELLED DRAFTS								
GENERAL-PR	3,329,826		938,915					4,268,742
TRANSPORTATION - SEG	293,352		43,462					336,814
NATURAL RESOURCE-SEG	24,347		4,218	199				28,366
PROP TAX DEFERRL-SEG	774		774-					
LOTTERY BOARD-SEG			12					12
WORK INJ SUPPL BEN-S	2,536		281					2,817
LOC GOVT PROP INS-SE	100		100-					
STATE LIFE INS -SEG	4,202		4,003					8,205
PATIENTS COMP FD-SEG	2,585		3,997					6,582
MEDIATION FD-SEG	1,769		513					2,282
FIXED RETIRE TRUST-S	27,517		43,761					71,278
HIST SOC TRUST-SEG	143		10					153
PUBLIC EMPL TRUST-SE	838		643					1,480
COMMON SCHOOL-SEG	2,237							2,237
GROUNWATER FD-SEG	169							169
ENVIRONMENTL RPR-SEG			40					40
ENVIRONMENTAL FD-SEG								
UNIV TRUST INCOM-SEG	543		245-					299
VETERANS TRUST-SEG	7,927		2,429					10,356
VET MORTGAGE TR-SEG	622		294					916
INSURANCE RECOVERY								
GENERAL-PR	21,470		714,356	671,581				64,245
NATURAL RESOURCE-SEG	25,838		118,768	140,077				4,529
SUPPLEMENTATION OF PROG REV APP								
GENERAL-PR	5,568,978		918,035-					4,650,943
NON-BUDGET ACCOUNTS								
GENERAL-PR	20,046,968		1,830,716-	7,124,907				11,091,345
TRANSPORTATION - SEG	80,732		2,080,600	2,271,678				110,346-
NATURAL RESOURCE-SEG	174,729		5,590					180,319
LOTTERY BOARD-SEG			3,471-	14,711-				11,240
LOC GOVT PROP INS-SE	260-							260-
STATE LIFE INS -SEG	4,071-		16					4,055-
PATIENTS COMP FD-SEG	3,802-		2,601-					6,403-
COMMON SCHOOL FD-SEG	480		480-					
LOCAL GOVT INV - SEG	1016,017,365		159,778,584-					856,238,781
PUBLIC EMPL TRUST-SE	842-		884					42
VETERANS TRUST-SEG	270,527		55,544	47,629				278,443
VET MORTGAGE TR-SEG	6,213		1,119-					5,094
AGENCY TOTAL	1045,944,641	18,170,804	158,517,788-	26,645,095			1,461,151	877,491,410

AGENCY PROGRAM FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
PROGRAM SUPPLEMENTS								
CANCELLED DRAFTS								
GENERAL-PR	4,268,742		392,511					4,661,252
TRANSPORTATION - SEG	336,814		97,658					434,472
NATURAL RESOURCE-SEG	28,366		5,994					34,360
PROP TAX DEFERRL-SEG								
LOTTERY BOARD-SEG	12		2,050					2,062
WORK INJ SUPPL BEN-S	2,817		124					2,941
LOC GOVT PROP INS-SE			29					29
STATE LIFE INS -SEG	8,205		1,569					9,775
PATIENTS COMP FD-SEG	6,582		5,661					12,243
MEDIATION FD-SEG	2,282		478-					1,804
FIXED RETIRE TRUST-S	71,278		61,288					132,566
HIST SOC TRUST-SEG	153		175					328
PUBLIC EMPL TRUST-SE	1,480		69-					1,411
COMMON SCHOOL-SEG	2,237		2,237-					
GROUNWATER FD-SEG	169		169-					
ENVIRONMENTL RPR-SEG	40		40-					
ENVIRONMENTAL FD-SEG			209					209
UNIV TRUST INCOM-SEG	299		284-					14
VETERANS TRUST-SEG	10,356		940					11,296
VET MORTGAGE TR-SEG	916		102-					814
INSURANCE RECOVERY								
GENERAL-PR	64,245		687,496	782,962				31,221-
NATURAL RESOURCE-SEG	4,529		110,912	107,197				8,244
SUPPLEMENTATION OF PROG REV APP								
GENERAL-PR	4,650,943		10,510,614					15,161,557
NON-BUDGET ACCOUNTS								
GENERAL-PR	11,091,345		14,569,971	2,308,615				23,352,701
TRANSPORTATION - SEG	110,346-		1,219,646	10,550,165				9,440,865-
NATURAL RESOURCE-SEG	180,319		13,052-					167,267
LOTTERY BOARD-SEG	11,240		2,491-	14,711				5,962-
LOC GOVT PROP INS-SE	260-		55-					315-
STATE LIFE INS -SEG	4,055-							4,055-
PATIENTS COMP FD-SEG	6,403-		30-					6,433-
COMMON SCHOOL FD-SEG								
LOCAL GOVT INV - SEG	856,238,781		740,974,929					1597,213,710
PUBLIC EMPL TRUST-SE	42		14-					28
VETERANS TRUST-SEG	278,443		55,401	61,338				272,505
VET MORTGAGE TR-SEG	5,094		628-					4,466
AGENCY TOTAL	877,491,410	18,230,659	768,677,525	31,733,952			296,696	1632,368,947

AGENCY / PROGRAM / FUND	BALANCE 7/1/88 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	STATE OPERATIONS	EXPENDITURES AIDS	LOCAL ASSISTANCE	BALANCE 6/30/89 LAPSING	CONTINUING
BUILDING COMMISSION								
STATE OFFICE BUILDINGS								
GENERAL-GPR		955,599		955,599				
ALL STATE-OWNED FACILITIES								
GENERAL-GPR		2,650,000		2,650,000				
STATE BUILDING PROGRAM								
GENERAL-GPR		46,710		46,710				
AGENCY TOTAL		3,652,309		3,652,309				
FUNCTION TOTAL	1093,358,775	1334,806,684	228,607,996	460,712,902	149,778,486	1124,819,251	1,461,151	920,001,666
GENERAL APPROPRIATIONS								
RECAPITULATION								
GPR	40,834	1328,723,407		53,750,886	149,778,486	1123,426,974	1,461,151	346,745
PR	32,456,805		27,430,543	39,340,438				20,546,911
PR-F								
SEG	1060,861,136	6,083,277	201,177,453	367,621,578		1,392,277		899,108,010
SEG-F								
TOTAL	1093,358,775	1334,806,684	228,607,996	460,712,902	149,778,486	1124,819,251	1,461,151	920,001,666

AGENCY / PROGRAM / FUND	BALANCE 7/1/89 CONTINUING	APPROPRIATIONS BY SOURCE. GENERAL PURPOSE	PROGRAM	EXPENDITURES STATE OPERATIONS	AIDS	LOCAL ASSISTANCE	BALANCE 6/30/90 LAPSING	CONTINUING
BUILDING COMMISSION								
STATE OFFICE BUILDINGS								
GENERAL-GPR		813,880		813,880				
ALL STATE-OWNED FACILITIES								
GENERAL-GPR		2,500,000		2,500,000				
STATE BUILDING PROGRAM								
GENERAL-GPR		60,417		60,417				
AGENCY TOTAL		3,374,297		3,374,297				
FUNCTION TOTAL	920,001,666	1377,132,409	1113,526,144	424,769,433	172,737,438	1142,780,689	296,696	1670,075,963
GENERAL APPROPRIATIONS								
RECAPITULATION								
GPR	346,745	1351,735,169		54,848,986	154,739,794	1141,824,693	296,696	371,745
PR	20,546,911		60,143,633	37,232,322				43,458,223
PR-F								
SEG	899,108,010	25,397,240	1053,382,511	332,688,125	17,997,644	955,997		1626,245,996
SEG-F								
TOTAL	920,001,666	1377,132,409	1113,526,144	424,769,433	172,737,438	1142,780,689	296,696	1670,075,963